

# UNIVERSITY OF LOUISIANA AT MONROE

## FOUNDATION



### FINANCIAL REPORT

FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

UNIVERSITY OF LOUISIANA AT MONROE FOUNDATION

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**INDEPENDENT AUDITORS' REPORT**

**Board of Trustees  
University of Louisiana at Monroe Foundation**

We have audited the accompanying financial statements of the University of Louisiana at Monroe Foundation (a nonprofit organization – the Foundation) which comprise the statements of financial position as of June 30, 2014 and 2013, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

**Board of Trustees  
University of Louisiana at Monroe Foundation**

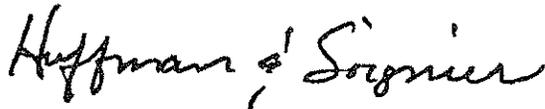
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation as of June 30, 2014 and 2013 and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

**Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The information identified in the accompanying Index as Schedules 1-7 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



**(A Professional Accounting Corporation)**

**December 18, 2014**

**UNIVERSITY OF LOUISIANA AT MONROE FOUNDATION**  
**STATEMENT OF FINANCIAL POSITION**  
**YEARS ENDED JUNE 30, 2014 AND 2013**

ASSETS	As of June 30	
	2014	2013
<b>Cash and Cash Equivalents</b>	\$ 2,741,987	\$ 2,620,678
<b>Cash Investments</b>	650,000	1,850,000
<b>Receivables</b>		
Receivables	35,086	102,588
Pledges Receivable, Net (Note 2)	1,312,422	1,309,046
Lease Receivable	113,400	-
<b>Total Receivables</b>	1,460,908	1,411,634
<b>Gain/(Loss) on Investments</b>		
Land (Note 4)	5,744,499	5,819,499
Office and Farm Equipment	211,012	311,013
Buildings	484,917	663,992
Less: Accumulated Depreciation	(487,638)	(640,378)
<b>Net Property and Equipment</b>	5,952,790	6,154,126
<b>Investments Held By Trustees</b>		
Bank Trusts (Note 5)		
Cash and Cash Equivalents	1,820,584	1,322,623
Other Investments	45,986,352	39,469,928
<b>Total Investments Held By Trustees</b>	47,806,936	40,792,551
<b>Other Assets</b>		
Other Securities	44,913	43,043
Art and Collectibles (Note 7)	135,608	135,608
<b>Total Other Assets</b>	180,521	178,651
<b>TOTAL ASSETS</b>	\$ 58,793,142	\$ 53,007,640
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts Payable - Trade	\$ 318,703	\$ 97,829
Accounts Payable - University of Louisiana at Monroe	113,748	127,004
Other Liabilities	287,784	159,980
Funds Held For Others	558,845	524,153
Gift Annuity Liability (Note 8)	121,743	125,579
Funds Held As Agent (Note 9)	26,672,168	23,883,681
<b>Total Liabilities</b>	28,072,991	24,918,226
<b>Net Assets</b>		
Unrestricted	8,379,646	5,472,510
Temporarily Restricted	5,149,168	6,753,436
Permanently Restricted	17,191,337	15,663,468
<b>Total Net Assets</b>	30,720,151	28,089,414
<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$ 58,793,142	\$ 53,007,640

The accompanying notes are an integral part of these financial statements.

**UNIVERSITY OF LOUISIANA AT MONROE FOUNDATION  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2014**

	Unrestricted	Temporarily Restricted			Permanently	Total
		Departments & Scholarships	Loans	Endowment Income	Restricted Endowment Principal	
<b>SUPPORT, REVENUES AND GAINS</b>						
<b>Support</b>						
Cash Contributions	\$ 172,616	\$ 1,348,592	\$ -	\$ 18,418	\$ 283,238	\$ 1,822,864
Noncash Contributions	9,900	5,709	-	-	-	15,609
Total Support	182,516	1,354,301	-	18,418	283,238	1,838,473
<b>Revenues and Gains</b>						
Interest, Dividends, and Royalties	129,727	262	-	-	308,313	438,302
Farm and Lease Income	268,443	-	-	-	-	268,443
Gain/(Loss) on Investments	512,883	69,772	-	-	1,426,003	2,008,658
Service Charges Earned	448,043	-	-	-	-	448,043
Change in Value of Split-interest Agreements	3,677	159	-	-	-	3,836
Other	132,224	144,881	-	7,147	1,870	286,122
Total Revenues and Gains	1,494,997	215,074	-	7,147	1,736,186	3,453,404
<b>Net Assets Released From Restrictions and Transfers</b>						
Restrictions Satisfied by Payments	1,783,574	(1,201,858)	-	109,839	(691,555)	-
Restrictions Satisfied by Passage of Time	2,107,189	(2,107,189)	-	-	-	-
Total Support, Revenues and Gains	5,568,276	(1,739,672)	-	135,404	1,327,869	5,291,877
<b>EXPENSES</b>						
<b>Program Services</b>						
Scholarships	485,670	-	-	-	-	485,670
Academic Support	135,179	-	-	-	-	135,179
Departmental Expenses	967,257	-	-	-	-	967,257
Total Program Services	1,588,106	-	-	-	-	1,588,106
<b>Supporting Services</b>						
Fund Raising and Promotion	140,033	-	-	-	-	140,033
Management and General	933,001	-	-	-	-	933,001
Total Supporting Services	1,073,034	-	-	-	-	1,073,034
Total Expenses	2,661,140	-	-	-	-	2,661,140
Change in Net Assets	2,907,136	(1,739,672)	-	135,404	1,327,869	2,630,737
Net Assets at Beginning of Year	5,472,510	5,350,253	50,982	1,352,201	15,863,468	28,089,414
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 8,379,646</b>	<b>\$ 3,610,581</b>	<b>\$ 50,982</b>	<b>\$ 1,487,605</b>	<b>\$ 17,191,337</b>	<b>\$ 30,720,151</b>

The accompanying notes are an integral part of this financial statement.

**UNIVERSITY OF LOUISIANA AT MONROE FOUNDATION  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2013**

	Unrestricted	Temporarily Restricted			Permanently Restricted	Total
		Departments & Scholarships	Loans	Endowment Income	Endowment Principal	
<b>SUPPORT, REVENUES AND GAINS</b>						
<b>Support</b>						
Cash Contributions	\$ 584,035	\$ 2,111,892	\$ -	\$ 26,755	\$ 539,529	\$ 3,262,211
Noncash Contributions	8,124	44,546	-	180	-	52,850
Total Support	592,159	2,156,438	-	26,935	539,529	3,315,061
<b>Revenues and Gains</b>						
Interest, Dividends, and Royalties	59,348	62,274	-	-	217,731	339,353
Farm and Lease Income	267,722	-	-	-	-	267,722
Gain/(Loss) on Investments	140,416	(74,949)	-	-	760,151	825,618
Service Charges Earned	418,437	-	-	-	-	418,437
Change in Value of Split-interest Agreements	4,280	153	-	-	-	4,433
Other	366	156,016	-	88,099	1,970	246,451
Total Revenues and Gains	890,569	143,494	-	88,099	979,852	2,102,014
<b>Net Assets Released From Restrictions and Transfers</b>						
Restrictions Satisfied by Payments	2,252,874	(1,082,756)	(14)	(3,213)	(1,166,891)	-
Transfer to Funds Held As Agent	(499,883)	-	-	-	-	(499,883)
Total Support, Revenues and Gains	3,235,719	1,217,176	(14)	111,821	352,490	4,917,192
<b>EXPENSES</b>						
<b>Program Services</b>						
Scholarships	521,552	-	-	-	-	521,552
Academic Support	176,675	-	-	-	-	176,675
Departmental Expenses	854,236	-	-	-	-	854,236
Total Program Services	1,552,463	-	-	-	-	1,552,463
<b>Supporting Services</b>						
Fund Raising and Promotion	190,888	-	-	-	-	190,888
Management and General	769,298	-	-	-	-	769,298
Total Supporting Services	960,186	-	-	-	-	960,186
Total Expenses	2,512,649	-	-	-	-	2,512,649
Change in Net Assets	723,070	1,217,176	(14)	111,821	352,490	2,404,543
Net Assets at Beginning of Year	4,749,440	4,133,077	50,996	1,240,380	15,510,978	25,684,871
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 5,472,510</b>	<b>\$ 5,350,253</b>	<b>\$ 50,982</b>	<b>\$ 1,352,201</b>	<b>\$ 15,863,468</b>	<b>\$ 28,089,414</b>

The accompanying notes are an integral part of this financial statement.

**UNIVERSITY OF LOUISIANA AT MONROE FOUNDATION**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED JUNE 30, 2014 AND 2013**

	<b>Years Ended June 30,</b>	
	<b>2014</b>	<b>2013</b>
<b>Cash Flows From Operating Activities</b>		
Increase in Net Assets	\$ 2,630,737	\$ 2,404,543
Adjustments to Reconcile Change in Net Assets for the Year to Net Cash Provided by (Used in) Operating Activities:		
Depreciation	38,694	40,776
(Gain) Loss on Disposal of Property and Equipment	(127,358)	(300)
Restricted Contributions	(1,655,957)	(2,722,902)
Changes in Assets and Liabilities		
Pledges Receivable	(3,376)	(59,880)
Lease Receivable	(113,400)	-
Accounts Payable and Other Liabilities	366,278	(63,055)
Total Adjustments	(1,495,119)	(2,805,361)
Net Cash Used in Operating Activities	1,135,618	(400,818)
<b>Cash Flows from Investing Activities</b>		
Net Redemption of Cash Investments	1,200,000	700,000
Purchase of Property and Equipment	-	(61,000)
Proceeds from Sales of Property and Equipment	290,000	300
(Increase) in Bank Trusts - Unrestricted	(2,369,217)	(2,605,900)
(Increase) in Receivables	67,502	(128)
(Increase) in Contribution Receivable from Unitrust	-	1,161,694
(Increase) in Other Assets	(1,870)	(1,869)
Increase in Funds Held As Agent	2,788,487	1,708,004
Net Cash Provided by (Used in) Investing Activities	1,974,902	901,101
<b>Cash Flows From Financing Activities</b>		
Restricted Contributions	1,655,957	2,722,902
(Increase) in Bank Trusts - Restricted	(4,147,207)	(3,354,055)
Payments of Notes Payable	-	(20,749)
Net Cash Provided by (Used in) Financing Activities	(2,491,250)	(651,902)
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	619,270	(151,619)
<b>Cash and Cash Equivalents - Beginning of Year</b>	3,943,301	4,094,920
<b>Cash and Cash Equivalents - End of Year</b>	\$ 4,562,571	\$ 3,943,301
<b>Cash and Cash Equivalents included in Statement of Financial Position As Follows:</b>		
Cash and Cash Equivalents	\$ 2,741,987	\$ 2,620,678
Bank Trusts	1,820,584	1,322,623
<b>Total Cash and Cash Equivalents - End of Year</b>	\$ 4,562,571	\$ 3,943,301

**Supplemental Disclosures**

Non-cash transactions during the years ended June 30, 2014 and 2013 consist of contributions of \$15,609 and \$52,851, respectively.

Cash paid for interest during the year ending June 30, 2014 and 2013 totaled \$0 and \$247, respectively.

The accompanying notes are an integral part of these financial statements.

**UNIVERSITY OF LOUISIANA AT MONROE FOUNDATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2014 AND 2013**

**Note 1 - Summary of Significant Accounting Policies**

***Organization***

The University of Louisiana at Monroe Foundation (the Foundation) is a legally autonomous fund-raising organization that raises funds for the benefit of the University of Louisiana at Monroe (the University), its faculty and its students. Support is received through gifts, grants and bequests, and may include cash, real property and personal property. Funds may be invested by the Foundation in accordance with its investment policy subject to any restrictions imposed by the donor. Disbursements are made for scholarships, academic support and departmental funding.

The Foundation is a nonprofit corporation exempted from Federal income taxes as "other than a private foundation" under Section 501(c)(3) of the Internal Revenue Code. The Foundation has evaluated its position regarding the accounting for uncertain income tax positions and does not believe that it has any material uncertain tax positions. The Foundation is no longer subject to examination by tax authorities for years ended before June 30, 2011.

***Basis of Presentation***

The financial statements have been prepared on an accrual basis and in conformity as required by the *Not-For-Profit Entities* Topic of the Accounting Standards Codification (the Codification).

***Financial Statement Classification***

***Classifications***

The net assets of the Foundation are reported as follows:

1. Unrestricted - includes all resources to be used in support of the Foundation's operations at the sole discretion of the Foundation.
2. Temporarily Restricted - includes amounts that have been donated for the use of specific University departments, organizations or other beneficiaries. The donations and earnings, if any, are held by the Foundation until requested by the applicable department, organization or beneficiaries and may not be spent at the discretion of the Foundation. Also included are funds to provide interest-free loans to pharmacy students and persons with medical careers.
3. Permanently Restricted - represents amounts contributed to the Foundation that are subject to restrictions imposed by the gift

**UNIVERSITY OF LOUISIANA AT MONROE FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2014 AND 2013**

instruments. Contributions to endowment funds are not available for use during the term of the applicable trust agreement. However, the Foundation's investment and spending policies provide for a specified amount of the earnings from such funds to be available for scholarships or for expenses of designated departments of the University as specified by the individual agreements. Unspent earnings are reflected under Temporarily Restricted Net Assets in the Statement of Financial Position and under the Endowment Income column in the Statement of Activities.

***Contributions and Promises to Give***

In accordance with the *Revenue Recognition* subtopic of the *Not-For-Profit Entities* Topic of the Codification, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor-imposed restrictions. When a restriction expires, temporarily restricted or permanently restricted net assets are reclassified to unrestricted or temporarily restricted, as appropriate, and reported in the Statement of Activities as net assets released from restrictions. Contributions are recognized as support when received or when an unconditional promise to give is received. However, all contributions received that qualify for matching from the State are recorded as increases in the liability, Funds Held as Agent, and are not reported on the Statement of Activities.

Unconditional promises to give are recognized as revenue in the period received. Promises to give are recorded at their realizable value if they are expected to be collected in one year and at their fair value if they are expected to be collected in more than one year. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. An allowance for doubtful accounts has been established based on management's assessment of collectability.

***Donated Services and Materials***

Noncash donations include both materials and services. These donations are recorded at their fair market value on the date of donation. Donated services are recognized only when they create or enhance a nonfinancial asset, or when they are specialized skills provided by entities or persons possessing those skills that would be purchased if they were not donated.

**UNIVERSITY OF LOUISIANA AT MONROE FOUNDATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2014 AND 2013**

For the year ended June 30, 2014 and 2013, respectively, the Foundation received the following noncash contributions, which enhanced the Foundation as a whole:

	June 30, 2014	June 30, 2013
Professional Services and Other	\$ 6,000	\$ 7,000
Equipment and Supplies	9,609	45,850
	<u>\$ 15,609</u>	<u>\$ 52,850</u>

***Allocation of Expenses***

The costs of providing the various programs and other activities have been summarized between Program and Supporting Services in the Statement of Activities. Program Services expenses are those directly related to the various programs. Supporting Services expenses reflect other expenses incurred in operating the programs.

***Property and Equipment***

The Foundation capitalizes acquisitions of property and equipment with unrestricted funds in excess of \$1,000 or the fair market value on the date of donation. Costs of property and equipment purchased with unrestricted funds that are less than \$1,000 are charged to expense. The cost of these assets that is classified as program services expense is not capitalized by the Foundation as these assets are owned and used by departments of the University of Louisiana at Monroe. Acquisitions of these assets with restricted private donations are also not capitalized by the Foundation as these assets belong to the State of Louisiana. Capitalized assets are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets. The Foundation utilizes estimated useful lives of 5 to 7 years for farm equipment and office equipment and 20 years for buildings. Depreciation of \$38,694 and \$40,776 for 2014 and 2013, respectively, was charged to expense.

***Cash and Cash Equivalents***

For Statement of Cash Flows purposes, the Foundation considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

The Foundation, at times, may have deposits in excess of FDIC insured limits. Management, however, believes the credit risk associated with these deposits is minimal.

**UNIVERSITY OF LOUISIANA AT MONROE FOUNDATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2014 AND 2013**

*Accounting Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

**Note 2 - Pledges Receivable**

Pledges receivable consists of the following unconditional promises to give:

	June 30, 2014	June 30, 2013
Unrestricted Promises to Give	\$ 78,806	\$ 0
Restricted to Departmental and Scholarship Funds	496,039	405,500
Restricted to Other Capital Campaigns	95,132	1,152,667
Restricted to Permanently Restricted Funds	<u>889,000</u>	<u>0</u>
Gross Unconditional Promises to Give	1,558,977	1,558,167
Less: Unamortized discount	<u>(246,555)</u>	<u>(249,121)</u>
Net Unconditional Promises to Give	<u>\$ 1,312,422</u>	<u>\$ 1,309,046</u>
Amounts due in:		
Less than one year	\$ 465,627	\$ 273,532
One to five years	<u>1,093,350</u>	<u>1,284,635</u>
Gross Unconditional Promises to Give	<u>\$ 1,558,977</u>	<u>\$ 1,558,167</u>

The unconditional promises to give due in more than one year are reflected at the present value of estimated future cash flows using a discount rate for June 30, 2014 and 2013 of 5% for both years.

These unconditional promises to give are reported net of an allowance for uncollectible amounts. The allowance for uncollectible amounts as of June 30, 2014 and 2013 total \$0 and \$0, respectively.

**Note 3 - Kitty P. DeGree Unitrust**

In 1984, the Kitty P. DeGree Charitable Remainder Unitrust was established naming the Foundation as benefactor. The Trust was administered by a financial

**UNIVERSITY OF LOUISIANA AT MONROE FOUNDATION  
NOTES TO THE FINANCIAL STATEMENTS  
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institution. Kitty P. DeGree is to receive from the Unitrust an annual sum in the amount of the lesser of the Unitrust income for the year or 10% of the net fair market value of the assets.

Ms. DeGree died in October, 2012; at that time, the assets of the Unitrust were bequeathed to the Foundation in the amount of \$2,094,497 which reverted to the Foundation's unrestricted net assets in fiscal year 2014.

**Note 4 - Land**

The Helen Spyker Estate, which consists of farmland, timberland, and oil and gas reserves, is included in unrestricted net assets along with other parcels at June 30, 2014 and 2013 as follows:

	June 30, 2014	June 30, 2013
Land	\$ 2,300,000	\$ 2,300,000
Oil and gas mineral interests	100,000	100,000
Less: Accumulated depletion	(100,000)	(100,000)
Total Helen Spyker Estate	2,300,000	2,300,000
Land - Other	249,182	324,182
Total unrestricted land	\$ 2,549,182	\$ 2,624,182

Permanently restricted net assets include the Cloverleaf Simmental Farm, which was donated to the Foundation in December 1985. It is reflected in the Statements of Financial Position at its carrying value at \$3,137,317. The Foundation is required to use the majority of the farm acreage for agricultural and educational purposes until 2015.

Permanently restricted net assets also include a piece of property in Columbia, Louisiana, which was donated to the Foundation in April 2001. It is reflected in the Statements of Financial Position for its appraised value of \$58,000.

**Note 5 - Investments**

All investments in equity securities with readily determinable fair values and all investments in debt securities are reported at fair value with gains and losses included in the Statement of Activities. Fair Value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 6 for further discussion of fair value measurements.

The Foundation has adopted investment and spending policies which are reviewed periodically. Within these policies there exists two distinct portions. The first portion is based upon the Louisiana Board of Regents Endowed Chairs / Endowed Professorship / Endowed Scholarship Programs Statement of Investment Policy

**UNIVERSITY OF LOUISIANA AT MONROE FOUNDATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2014 AND 2013**

and Objectives. This portion limits the equity to no more than 74% of the asset allocation and fixed income to at least 26%. The other limitations include that no more than 10% are in hedge funds, 10% in REITS, and 15% in international investments, which are all part of the equity portion. The second portion is the endowment portion which is based upon a total return philosophy which currently has asset allocation targets of 75% in equities and 25% in fixed income. Within the equity portion the allocation includes 22% in international and 10% in hedge funds.

***Return Objectives and Risk Parameters***

The Foundation has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Foundation must hold in perpetuity. Under this policy, as approved by the Board of Trustees, the endowment assets are invested in a manner that is intended to produce results that exceed price and yield results of the S&P 500 index while assuming a moderate level of investment risk. The Foundation expects its endowment funds, over time, to provide an average rate of return of approximately 7.5 percent to 8.0 percent annually. Actual returns in any given year may vary from this amount.

***Strategies Employed for Achieving Objectives***

To satisfy its long-term rate-of-return objectives, the Foundation relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends).

The Foundation targets a diversified assets allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints. The Foundation invests in multi-strategy hedge funds of funds. The investments are a sophisticated, multi-manager program designed to achieve an optimal balance of upside return potential and downside protection. The investments offer a diversified strategy protecting and preserving the Foundation's capital and providing long-term capital growth. This strategy also works to deliver risk-adjusted returns by capturing the market's return potential but with much less volatility. The portfolios are constructed using a time tested, disciplined methodology focused first on risk management. The funds have a demonstrated track record of maintaining a highly disciplined and effective investment allocation decision process. The returns from these hedge funds are reported and posted monthly reflecting the fair market value as of the

**UNIVERSITY OF LOUISIANA AT MONROE FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2014 AND 2013**

reporting date.

***Spending Policy and How the Investment Objectives Relate to Spending Policy***

The Foundation has a policy of appropriating for distribution each year 4 percent of its endowment fund's average fair value over the the prior 5 years through the end of September preceding the fiscal year in which the distribution is planned. In establishing this policy, the Foundation considered the long-term expected return on its endowment. Accordingly, over the long term, the Foundation expects the current spending policy to allow its endowment to grow at the rate of inflation annually. This is consistent with the Foundation's objective to maintain the purchasing power of the endowment assets held in perpetuity as well as to provide additional real growth through new gifts and investment return.

The investments held at June 30, 2014 and 2013 include the following which are stated at their fair value or Net Asset Value (or its equivalent).

	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Investments at Beginning of the year (Fair Value)	\$ 40,792,551	\$ 35,734,212
Deposits	3,353,187	2,752,092
Gains Realized	5,753,525	770,968
Interest & Dividends (Net of Fees totaling \$154,465 and \$116,804 for years 2014 and 2013 respectively)	926,870	627,305
Disbursements to Beneficiaries	(2,321,176)	(938,760)
Change in Market Value	(698,021)	1,846,734
Investments at end of the year (Fair Value)	<u>\$ 47,806,936</u>	<u>\$ 40,792,551</u>
 Type of Investment		
<b>Cash and Cash Equivalents</b>	<u>\$ 1,820,584</u>	<u>\$ 1,322,623</u>
 <u>Equities</u>		
Mutual Funds	23,056,948	16,915,417
Common Stock	9,465,328	3,182,392
iShares, Hedge Funds, REITS & Commodity Funds	205,837	4,792,199
Structured Investments	0	276,146
<b>Total Equities</b>	<u>32,728,113</u>	<u>25,166,154</u>

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	June 30, 2014	June 30, 2013
<u>Fixed Income</u>		
US Government Obligations	0	2,483,112
US Government Agency Obligations	0	1,714,867
Corporate Bonds	0	3,191,701
Private Placement Debt	0	234,723
Mutual Funds	13,258,238	6,679,371
<b>Total Fixed Income</b>	13,258,238	14,303,774
<b>Total Investments</b>	\$ 47,806,936	\$ 40,792,551

**Note 6 - Fair Value Measurements**

The *Fair Value Measurement and Disclosure* Topic 820, section 50 of the Codification establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820-50 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted market prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted market prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets
- Inputs rather than quoted prices that are observable for the asset or liability; and,
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2014 and 2013.

Investment Securities – The fair value of investment securities including the Bank Trusts investments is the fair market value based on quoted market prices, where available, or NAV or its equivalent as provided by the administrators of each underlying fund.

Money market/certificate of deposit – The fair value of money market accounts and certificates of deposit are amounts payable on demand at the reporting date. The fair value is based on the present value of each through their respective maturities.

Contribution Receivable from Unitrust and Gift Annuity Liability – The fair value of these agreements is based on the present value of the estimated future payments based upon management’s assumptions.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth, by level, within the fair value hierarchy, the Foundation’s assets at fair value as of June 30, 2014 and 2013:

<b><u>Assets and Liabilities at Fair Value, June 30, 2014</u></b>				
Assets	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market/certificate of deposit	\$ 0	\$ 650,000	\$ 0	\$ 650,000
Bank Trusts Investments:				
Equity Mutual Funds	23,056,948	0	0	23,056,948
Common Stock	9,465,328	0	0	9,465,328
iShares, Hedge Funds, REITS & Commodity Funds	0	205,837	0	205,837
Cash and Short Term Cash	1,820,585	0	0	1,820,585
Fixed Income Mutual Funds	13,258,238		0	13,258,238
Total Assets at Fair Value	<u>\$ 47,601,099</u>	<u>\$ 855,837</u>	<u>\$ 0</u>	<u>\$ 48,456,936</u>
 Liabilities				
Gift Annuity Liability	<u>\$ 0</u>	<u>\$ 121,743</u>	<u>\$ 0</u>	<u>\$ 121,743</u>

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<u>Assets and Liabilities at Fair Value, June 30, 2013</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Contribution Receivable from Unitrust	\$ 0	\$ 0	\$ 0	\$ 0
Money market/certificate of deposit	0	1,850,000	0	1,850,000
Bank Trusts Investments:				
Equity Mutual Funds	16,915,417	0	0	16,915,417
Common Stock	3,182,392	0	0	3,182,392
iShares, Hedge Funds, REITS & Commodity Funds	0	4,792,199	0	4,792,199
Structured Investments	0	276,146		276,146
Cash and Short Term Cash	1,322,623	0	0	1,322,623
US Government Obligations	2,483,112	0	0	2,483,112
US Government Agency Obligations	1,714,867	0	0	1,714,867
Corporate Bonds	3,191,701	0	0	3,191,701
Private Placement Debt	0	234,723	0	234,723
Fixed Income Mutual Funds	<u>6,679,371</u>	<u>0</u>	<u>0</u>	<u>6,679,371</u>
Total Assets at Fair Value	<u>\$ 35,489,483</u>	<u>\$ 7,153,068</u>	<u>\$ 0</u>	<u>\$ 42,642,551</u>
Liabilities				
Gift Annuity Liability	<u>\$ 0</u>	<u>\$ 125,579</u>	<u>\$ 0</u>	<u>\$ 125,579</u>

**Note 7 - Art and Collectibles**

At June 30, 2014 and 2013, art and collectibles consisted of the following:

	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Dickenhorst Collection	\$ 85,628	\$ 85,628
Williams Collection	28,575	28,575
Book Collection	21,405	21,405
Total Art and Collectibles	<u>\$ 135,608</u>	<u>\$ 135,608</u>

**Note 8 - Gift Annuity Agreements**

In prior years, the Foundation entered into gift annuity agreements with Kitty DeGree. As part of those agreements, Ms. DeGree made cumulative irrevocable contributions to the Foundation of \$500,000. The Foundation was required to make quarterly payments to her for the rest of her life. Ms. DeGree died in

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October, 2012 and the balance of the annuity corpus (\$325,807) was transferred to the general assets of the Foundation in fiscal 2013.

In October 2005, the Foundation entered into a gift annuity agreement with Paul and Carolyn Lasseigne. As part of the agreement, Mr. and Mrs. Lasseigne gave an irrevocable contribution to the Foundation of \$10,000.

Additional contributions can be added to the principal. The Foundation is required to make quarterly payments to them at an annual rate of 5.6% on the cumulative principal balance. These payments will be required for the rest of both of their lives. At the death of both donors, the balance of the annuity corpus will be transferred to the College of Pharmacy Agency fund within the Foundation.

In April 2012, the Foundation entered into a gift annuity agreement with John and Billie Smith. As part of the agreement, Mr. and Mrs. Smith gave an irrevocable contribution to the Foundation of \$250,000. Additional contributions can be added to the principal. The Foundation is required to make quarterly payments to them at an annual rate of 5.6% on the cumulative principal balance. These payments will be required for the rest of both of their lives. At the death of both donors, the balance of the annuity corpus will be transferred to the general assets of the Foundation.

At the end of each fiscal year, the related annuity liability is calculated, and the Foundation adjusts the value accordingly. At June 30, 2014 and 2013, the Foundation included the following as an annuity liability.

	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Total Gift	\$ 260,000	\$ 760,000
Less: Change in Value of Split Interest	(36,094)	(32,258)
Less: Reversion of DeGree corpus	0	(325,807)
Less: Contribution Recorded in June 30, 1998	0	(100,062)
Less: Contribution Recorded in June 30, 1999	0	(74,131)
Less: Contribution Recorded in June 30, 2006	(2,675)	(2,675)
Less: Contribution Recorded in June 30, 2012	(99,488)	(99,488)
Net Present Value	<u>\$ 121,743</u>	<u>\$ 125,579</u>

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**Note 9 - Endowed Chair, Endowed Professorship and Endowed Scholarship Programs  
(Funds Held as Agent)**

At June 30, 2014 and 2013 Funds Held as Agent was as follows:

	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Endowed Chairs	\$ 15,226,237	\$ 13,696,655
Endowed Professorships	11,082,559	9,869,296
Endowed Scholarships	363,372	317,730
Total Funds Held As Agent	<u>\$ 26,672,168</u>	<u>\$ 23,883,681</u>

In 1983, the Louisiana Legislature enacted R.S.17:3384 to establish the Louisiana Endowment Trust Fund for Endowed Chairs. Under the direction of the Louisiana Board of Regents (the Board of Regents), funds are allocated to each university on a two-thirds matching basis. At June 30, 2014 and 2013, the Foundation had the following endowed chair accounts included in Funds Held as Agent which includes the funds available for expenditures:

	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Biedenharn Eminent Scholars Chair in Gerontology	\$ 2,280,015	\$ 2,066,321
Biedenharn Chair in Music	1,661,587	1,508,736
Calhoun Scholar Chair in Pharmacology	1,993,692	1,768,774
Eminent Scholar Chair of Construction	2,087,411	1,900,180
Kitty DeGree Eminent Scholars – Toxicology	2,049,774	1,809,225
Tom and Mayme Scott Endowed Chair in Clinical Pharmacy	2,768,037	2,463,871
Hanna Spyker Eminent Scholars – Education	<u>2,385,721</u>	<u>2,179,548</u>
Total Endowed Chair Accounts	<u>\$ 15,226,237</u>	<u>\$ 13,696,655</u>

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In 1989, the Louisiana Legislature enacted R.S.17:3129.5 to establish the Louisiana Endowed Professorship Fund for providing faculty enhancement. Under the direction of the Board of Regents, matching grants are made by the state on a two-thirds basis. At June 30, 2014 and 2013, the Foundation had the following endowed professorships included in Funds Held as Agent which includes the funds available for expenditures:

	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Entergy Endowed Professorship in Computer Information Systems	\$ 170,836	\$ 155,333
Abell Professorship – Entrepreneurship	234,153	211,602
Frances Davis Hammond Professorship in Education	160,341	145,763
Entergy Professorship in Instructional Technology in Teacher Education	182,456	164,895
Alumni Professorship in Accounting	115,198	100,456
George T. Walker Professorship in Entrepreneurship	200,448	175,879
Mary Ellen Walker Professorship in Early Childhood Education	166,973	151,420
Chase Professorship in Teacher Education	190,749	173,372
Barham Endowed Professorship in English	172,849	154,944
Beach Professorship in Construction	162,536	142,785
BAPES Endowed Professorship in Accounting	114,934	100,226
Bell South Endowed Professorship in Science Education	180,678	164,399
Emmy Lou Biedenharn Professorship – Music	191,170	173,975
Endowed Professorship in Electrical / Mechanical in School of Construction	155,771	150,704
A. Dale Magoun Professorship in Mathematics	123,342	108,327
Kitty DeGree Professorship in Computer Information Systems	174,304	155,573
DeGree Endowed Professorship – Speech and Hearing Center	272,529	248,654
Kitty DeGree Endowed Professorship in Computer Science	248,534	220,467
Kitty DeGree Professorship in Biology	187,504	171,830
ULM Endowed Professorship in English	222,890	198,526
Dr. Henry Hu Endowed Professorship in Entrepreneurship	164,291	144,328
Glenwood Endowed Professorship in Nursing (B)	174,821	155,542
Bruce and Lizabeth Boulware Professorship in Management	152,359	138,663

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	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Glenwood Endowed Professorship in Nursing	229,216	207,284
Capital One Professorship in Mathematics	129,116	113,427
Governor James Noe and Linda Noe Laine Professorship in Agriculture	171,646	154,157
Sister Liguori Lawton Endowed Professorship in Nursing	226,521	203,617
Hood / DeFatta Professorship in Accounting	167,233	147,676
Louisiana Real Estate Commission Endowed Professorship in Finance	128,698	115,167
John & Rosemary Luffey Professional-in- Residence Endowed Professorship	114,878	100,177
George "Chip" Luffey Endowed Professorship in Kinesiology	127,838	112,304
Lillian L. and Fred A. Marx Endowed Professorship in Biology	129,699	119,338
Vernon "Bodie" McCrory Professorship in Mass Communication	211,821	191,726
McKneely Professorship in English Literature	151,236	138,648
McKneely Professorship in Humanities	158,985	145,968
Michelle McEacharn Professorship in Accounting	119,320	108,299
John Luffey Professorship in Accounting	186,739	167,649
W. R. Hammond Professorship in Liberal Arts Association of General Contractors	215,181	195,878
Professorship in Construction (A)	187,740	170,808
Association of General Contractors Professorship in Construction (B)	184,512	168,359
ULM Endowed Professorship in Gerontology	229,445	201,567
Kitty DeGree Endowed Professorship in Education	192,888	175,321
ULM Endowed Professorship in Nursing	232,255	207,306
ULM Endowed Professorship in Education Administration	235,031	208,121
ULM Endowed Professorship in Geology	249,422	220,061
ULM Endowed Professorship in Entrepreneurship	268,968	243,673
State Farm Professorship in Insurance	210,278	188,186
Sister Jerome Crowley Professorship in Nursing	191,077	173,014
ULM Endowed Professorship in Communicative Disorders	217,006	195,783
Pfizer Inc. / B. J. Robison Professorship in Pharmacy	215,966	194,259

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	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Pfizer Inc. / B. J. Robison Professorship in Gerontology	249,695	219,295
Thurman Potts Professorship in Construction	252,415	138,075
Tom Scott Endowed Professorship in Agriculture	236,514	214,819
Tom Scott Endowed Professorship in Teaching Excellence	217,504	197,340
Lucy Shackelford Professorship in Kinesiology	144,620	131,768
Sister Anne Marie Twohig Professorship in Nursing	212,763	188,984
The Upshaw Family Professorship for the College of Education	132,174	120,076
Waste Management Professorship in Toxicology	220,502	194,983
Clarke Williams Professorship in Communicative Software Design	213,991	188,519
Total Endowed Professorships	<u>\$ 11,082,559</u>	<u>\$ 9,869,296</u>

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In 2008, the Board of Regents established the Endowed Scholarship Program. Under their direction funds are allocated to each university on a two-thirds matching basis. At June 30, 2014 and 2013, the Foundation had the following endowed scholarship account included in Funds Held as Agent which includes the funds available for expenditures:

	June 30, 2014	June 30, 2013
First Generation Endowed Undergraduate Scholarship	\$ 363,372	\$ 116,644

During the 1992 regular session of the Louisiana Legislature, R.S.17:3384 and R.S.17:3129.5 were amended and reenacted to enable nonprofit organizations of a type described in Section 501(c)(3) of the Internal Revenue Code to enter into a contract with a public institution of higher education to act as a depository for Endowed Chairs, Endowed Professorships and Endowed Scholarships derived from state matching funds. For the year ended June 30, 2014 and for the year ended June 30, 2013, the Foundation recognized \$0 and \$200,000, respectively, in state matching funds. Total state matching funds as of June 30, 2014 and 2013 were \$5,280,000 and \$5,280,000, respectively and local matching funds were \$8,100,000 and \$7,980,000, respectively, and are reflected under Funds Held as Agent on the Statement of Financial Position.

**Note 10 - Funds Available**

Included in the Statements of Financial Position under temporarily restricted net assets are funds available for scholarships and academic support. These consist of earnings from invested endowment funds. Changes in funds available during the years ended June 30, 2014 and 2013, were as follows:

	June 30, 2014	June 30, 2013
Funds available at the beginning of the year	\$ 1,352,201	\$ 1,240,380
Other Income	7,147	88,379
Contributions	14,500	26,655
Pledge Activity	3,918	0
Transfers from the Permanently Restricted Endowment Principal Funds	456,958	442,602
Scholarships paid	(221,909)	(278,458)
Academic support and other expenses paid	(125,210)	(167,357)
Funds available at the end of the year	\$ 1,487,603	\$ 1,352,201

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**Note 11 - Endowments**

Permanently restricted net assets at June 30, 2014 and 2013 consists of endowments established in 1970 to support scholarships and programs at the University of Louisiana at Monroe. Contributions to the endowment funds are subject to donor restrictions that stipulate the original gift is to be held and invested by the Foundation indefinitely. Income derived from the fund, as prescribed the investment policy statement, is to be expended as prescribed by the donor.

***Funds with Deficiencies***

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Foundation to retain as a fund of perpetual duration. In accordance with GAAP there were no deficiencies reported for the year ended June 30, 2014 or in 2013.

Changes in the endowment balance as reported under Permanently Restricted Assets during the years ended June 30, 2014 and 2013, except for the permanently restricted land as reported in Note 4, were as follows:

	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Endowments at the beginning of the year	\$ 12,668,151	\$ 12,315,661
Other Income (Expenses)	(4,063)	769
Contributions	283,238	539,529
Gains/(Losses) Realized and Unrealized	1,426,003	760,151
Interest & Dividends (Net of Fees		
Totaling \$227,063 and \$225,936 for		
years 2014 and 2013 respectively)	81,250	(8,205)
Transfers to Deposit/Funds Held as Agent	0	(160,000)
Transfers to the Endowment Income		
Temporarily Restricted Funds	(458,558)	(779,754)
Endowments at the end of the year	<u>\$ 13,996,021</u>	<u>\$ 12,668,151</u>

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Changes in the endowment principal balance as reported under Funds Held As Agent during the years ended June 30, 2014 and 2013 excluding the endowment operating balance of \$2,036,462 and \$1,806,887, respectively, were as follows:

	June 30, 2014	June 30, 2013
Endowments at the beginning of the year	\$ 22,076,794	\$ 20,387,287
Gains/(Losses) Realized and Unrealized	3,031,676	1,765,127
Interest & Dividends (Net of Fees Totaling \$283,737 and \$244,467 for years 2014 and 2013 respectively)	309,138	244,394
Contributions	100,000	0
Expenses	(3,692)	(8,501)
Transfers to Funds Held as Agent to Establish Professorships	0	501,058
Transfers to Agency Endowment Accounts - Operating from Agency Endowment Accounts - Principal	(878,210)	(812,571)
Endowments at the end of the year	<u>\$ 24,635,706</u>	<u>\$ 22,076,794</u>

**Note 12 - Rental Agreements**

The Foundation has entered into an operating lease for a vehicle which expires in December, 2013. The annual minimum lease payments for the fiscal year ended June 30 are as follows:

2014	\$ 3,549
Total	<u>\$ 3,549</u>

Total rental expense for the year ended June 30, 2014 and 2013 was \$3,549 and \$4,258 respectively.

**Note 13 - Subsequent Events**

Management has evaluated subsequent events through December 18, 2014 the date the financial statements were available to be issued and have determined that no additional disclosures were necessary.

**The University of Louisiana at Monroe Foundation**  
**Analysis of Endowed Principal Funds -Fair Market Value Basis**  
For the Year Ending June 30, 2014

Schedule 1

	Beginning Balance 7/1/2013	Revenues	Contributions Received	Pledge Activity	Transfers	Scholarships	Other Expenses	Ending Balance 6/30/2014
94018 - Abell Scholarship	\$ 172,222	\$ 25,088	\$ 1,000	\$ -	\$ (6,490)	-	\$ (2,822)	188,998
94020 - Saul Adler (American Legion) Scholarship	16,043	2,337	-	-	(650)	-	(263)	17,467
94040 - Florence Albritton Scholarship (Piano Award)	5,027	732	-	-	(200)	-	(82)	5,477
94041 - ULM Alumni Association Prestige License Plate Scholarship	63,400	9,280	-	-	(2,190)	-	(1,044)	69,446
94048 - Bob Anderson Faculty Development Fund	14,726	2,145	-	-	(600)	-	(241)	16,030
94050 - Vicky C. Anzalone Memorial Scholarship	15,255	2,222	-	-	(620)	-	(250)	16,607
94060 - Gerald & Anne Arrant Scholarship in Insurance	33,739	4,915	-	-	(1,360)	-	(553)	36,741
94065 - Pat Williams Aswell Memorial Scholarship	10,104	1,472	-	-	(380)	-	(166)	11,030
94070 - T. W. Auger Memorial Scholarship	8,822	1,285	-	-	(360)	-	(145)	9,602
94080 - George Bacon Memorial Scholarship	18,182	2,649	-	-	(730)	-	(298)	19,803
94090 - Francis Baldwin Memorial Scholarship in Chemistry	22,475	3,274	-	-	(910)	-	(368)	24,470
94100 - John Ball Scholarship in Construction	25,534	3,720	-	-	(1,020)	-	(418)	27,815
94110 - T. O. Bancroft Sr. Endowment Fund	66,685	9,714	-	-	(2,700)	-	(1,092)	72,606
94119 - Baton Rouge Alumni Chapter Scholarship	6,719	499	-	-	-	-	(56)	7,163
94120 - Leonard Battistone Memorial Scholarship	3,312	483	-	-	(130)	-	(54)	3,611
94121 - Carolyn & Harold Bates Endow. for Arts & Sci. & Health Sci.	18,854	1,433	-	(10,476)	-	-	(185)	9,626
94123 - John E. Baugh Endowment Scholarship in Construction	16,101	2,345	-	-	(650)	-	(264)	17,532
94126 - Don A. Baxter Endowment Scholarship in Construction	16,625	2,422	-	-	(600)	-	(272)	18,174
94127 - Barbara & James Baxter Faculty Development Fund	4,869	709	-	-	(200)	-	(80)	5,298
94130 - John A. and Peter T. Beckish Memorial Scholarship	10,955	1,596	-	-	(440)	-	(179)	11,931
94136 - Beta Delta Chapter of Lambda Tau Honor Fraternity End Schol	136	20	-	-	-	-	(2)	154
94138 - The Beta Nu Chapter of Sigma Tau Gamma Fraternity Schol.	51,135	7,449	-	-	(2,060)	-	(838)	55,686
94140 - Margaret & Bernard Biedenham Chair of Business	832,903	121,323	-	-	(34,810)	-	(13,645)	905,771
94160 - Emy-Lou Biedenham Memorial Scholarship	111,414	16,229	-	-	(4,500)	-	(1,825)	121,318
94165 - Howard E. Blackstock Memorial Scholarship	15,276	2,225	-	-	(620)	-	(250)	16,631
94170 - Clark G. Boyce Professorship in Construction	142,832	20,805	-	-	(5,890)	-	(2,340)	155,408
94175 - Lois and John Breaux Public Relations Endowment Scholarship	19,973	2,909	-	-	(810)	-	(327)	21,745
94180 - A. C. Breckenridge Memorial Scholarship	19,993	2,912	-	-	(810)	-	(328)	21,768
94191 - The Brian Scholarship	22,945	3,342	-	-	(930)	-	(376)	24,981
94195 - Michael Brice Endowment Memorial Scholarship	17,069	2,486	-	-	(1,080)	-	(280)	18,195
94197 - Cecil Brown Memorial Endowed Scholarship Fund	10,764	1,571	583	-	-	-	(206)	12,712
94200 - E. W. and Gladys Brown Memorial Scholarship	24,461	3,563	-	-	(990)	-	(401)	26,634
94210 - Ruth Bruner Endowment Scholarship	10,908	1,589	-	-	(440)	-	(179)	11,878
94213 - Hope and Bob Carroll Faculty Development Fund	12,941	1,886	-	-	(500)	-	(212)	14,115
94220 - Bruce Buckingham Memorial Scholarship	4,356	634	-	-	(190)	-	(71)	4,729
94221 - The John Garrett Bruscato Equine Memorial Scholarship	15,180	2,211	-	-	(610)	-	(249)	16,532
94222 - Lester L. Butler Endowment Memorial Scholarship	11,184	1,629	-	-	(710)	-	(183)	11,920
94223 - Bob Brooks School of Real Estate & Insurance Scholarship	59,414	8,655	-	-	(2,400)	-	(973)	64,695
94224 - CAPA - Billy Middleton Memorial Scholarship	50,460	7,350	-	-	(2,040)	-	(827)	54,944
94225 - Calcasieu Pharmaceutical Association Scholarship	18,832	2,743	-	-	(760)	-	(309)	20,507
94226 - Caddo / Bossier Alumni Chapter Scholarship	33,478	3,695	-	-	(680)	-	(416)	36,077
94230 - Dr. Faheam and Helen Cannon Memorial Nursing Scholarship	26,599	3,881	450	-	(1,050)	-	(439)	29,440
94231 - Terry M. Cannon Memorial Scholarship	11,903	1,734	-	-	(480)	-	(195)	12,962
94240 - Dennis Robert "Bob" Carroll, Jr. Memorial Scholarship	13,858	2,019	-	-	(550)	-	(227)	15,100
94250 - Morris Henry Carroll Memorial Endowed Scholarship	15,349	2,236	-	-	(620)	-	(251)	16,713
94260 - Cecil Kay Carter Jr. Scholarship in Construction	16,343	2,381	-	-	(660)	-	(268)	17,796

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94270 - Castles Memorial Scholarship	49,423	7,199	-	-	(2,000)	-	(810)	53,812
94280 - R. D. Castles Endowment for Family Planning (Marr/Fam. Coun)	296,375	43,171	-	-	(11,980)	-	(4,855)	322,711
94283 - CENLA Alumni Chapter Educational Scholarship	19,220	2,804	-	-	(710)	-	(315)	20,998
94290 - Claire Chennault Memorial Aviation Scholarship	23,324	3,398	-	-	(940)	-	(382)	25,399
94294 - ULM - Medical Laboratory Science Society Endowed Scholarship	206	30	-	-	-	-	(3)	232
94300 - Christian Science Academic Scholarship	23,517	3,746	-	-	(800)	-	(421)	26,042
94305 - Peggy Clark Memorial PSI Scholarship	4,767	694	-	-	(300)	-	(78)	5,083
94306 - Dr. Ben Cobb Memorial Nursing Award	91,815	14,100	5,075	-	(3,230)	-	(1,837)	105,923
94307 - L. M. & C. C. Colvert Scholarship	30,186	4,397	-	-	(1,220)	-	(495)	32,869
94308 - Pearle Gaskins Cofer Memorial Endowed Scholarship	21,822	3,179	-	-	(830)	-	(358)	23,814
94310 - John Andrew Colvin Memorial Scholarship	103,186	15,053	1,100	-	(4,110)	-	(1,748)	113,481
94312 - Courtney A. Cole Memorial Endowed Scholarship	34,447	5,034	6,600	-	(1,510)	-	(896)	43,675
94313 - Code Blue and The Flatliners Scholarship	8,450	1,246	2,000	-	-	-	(140)	11,555
94314 - Conference Center Endowment	298,208	43,439	-	-	(12,030)	-	(4,885)	324,732
94318 - Karen Ohme Coon Endowed Memorial Scholarship	79,465	11,575	-	-	(3,210)	-	(1,302)	86,528
94320 - George Cox Memorial Scholarship	15,763	2,296	-	-	(640)	-	(258)	17,161
94325 - Ray L. Crowell Scholarship in Business Administration	21,678	1,481	-	-	-	-	-	23,159
94330 - Lawrence Danna Speech Scholarship	41,133	5,992	-	-	(1,630)	-	(674)	44,821
94340 - Charles Daspit Memorial Scholarship	14,826	2,160	-	-	(600)	-	(243)	16,142
94345 - Mary Davidson Endowment Memorial Nursing Scholarship	32,070	4,670	75	-	(2,020)	-	(525)	34,270
94346 - Neil H. Douglas Scholarship in Zoology	17,417	2,537	-	-	(700)	-	(285)	18,969
94348 - Byron and Jean Davis Scholarship	29,060	4,233	-	-	(1,170)	-	(476)	31,647
94350 - Gretchen Masur Dean Endowed Scholarship	13,186	1,921	-	-	(520)	-	(216)	14,371
94354 - Kitty DeGree School of Nursing Endowment Fund	775,920	19,272	100,020	(45,053)	(3,190)	-	(17,451)	829,517
94355 - Kitty DeGree Pharmacy Student Resource Center/Lib Endow Fund	294,734	42,936	-	-	(11,830)	-	(4,829)	321,011
94360 - The Kitty DeGree Scholarship Endowment	110,750	15,326	-	-	(4,360)	-	(15,616)	106,099
94362 - Nick Dimos College of Business Scholarship	27,560	4,015	2,000	6,582	(1,010)	-	(452)	38,695
94363 - Desk & Derrick Club of Monroe Endowment Scholarship	9,166	1,335	-	-	(370)	-	(150)	9,981
94364 - Jennifer Frazer Doles Memorial Scholarship	10,716	1,562	-	-	-	-	(176)	12,102
94365 - Kathleen & Bill Eason Memorial Scholarship in Construction	7,300	1,063	1,830	-	(460)	-	(120)	9,613
94367 - Charles E. DePoe Memorial Scholarship	19,429	2,830	-	-	(770)	-	(318)	21,170
94379 - Christine & Frank Elkins Jr. Faculty Development Fund	11,862	1,728	-	-	(480)	-	(194)	12,915
94380 - Employee Activity Committee Scholarship	10,020	1,460	-	-	(400)	-	(164)	10,916
94400 - Excellence in Insurance Endowment	30,755	4,480	-	-	(1,240)	-	(504)	33,491
94411 - Lenny Fant Scholarship	29,783	4,338	-	-	(1,200)	-	(488)	32,434
94420 - Bob (Coach) Groseclose Scholarship	19,483	2,838	-	-	(790)	-	(319)	21,212
94435 - Fifth District Pharmaceutical Association Scholarship	15,203	2,258	557	-	(590)	-	(282)	17,146
94440 - Fifth District Teachers Association Scholarship	4,348	633	-	-	(180)	-	(71)	4,730
94450 - The Paul and Mary V. Fink Scholarship	145,651	21,216	-	-	(5,890)	-	(2,386)	158,591
94456 - Harold Turner First Generation Scholarship	55,161	2,897	20,000	(16,281)	-	-	(1,512)	60,264
94460 - Oscar Cahn and Kurt & Irmagard Fisher Scholarship	192,868	28,094	-	-	(7,770)	-	(3,160)	210,032
94470 - Lanette S. Fisher Memorial Scholarship	33,113	4,824	-	-	(1,000)	-	(543)	36,395
94480 - Zanona Flinn Endowed Scholarship	9,614	1,400	-	-	(390)	-	(157)	10,467
94490 - Emmett Foster Memorial Scholarship	60,677	8,838	-	-	(2,450)	-	(994)	66,071
94500 - Franklin Parish Alumni ULM Endowed Scholarship	13,428	1,960	-	-	(520)	-	(220)	14,648
94510 - LTC Travis A. French Memorial Award	10,499	1,529	-	-	(400)	-	(172)	11,456
94520 - Clara Freiberg Memorial Fund	6,113	891	-	-	(250)	-	(100)	6,653

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94530 - Roger C. Frisbie Memorial Scholarship	17,740	2,584	-	-	(720)	-	(291)	19,314
94535 - Bobby O. and Shirley J. Garrett Scholarship	-	-	10,000	-	-	-	(500)	9,500
94540 - Jeffrey Gathings Memorial Scholarship	9,255	1,348	-	-	(370)	-	(152)	10,081
94550 - David Geissier Memorial Scholarship	24,233	3,542	75	-	(500)	-	(402)	26,947
94560 - Henry and Lillie Gerson Memorial Scholarship	31,809	4,634	-	-	(1,290)	-	(521)	34,632
94565 - Bill Gilbert Endowment Scholarship in Construction	16,138	2,351	-	-	(650)	-	(264)	17,574
94570 - Milton and Bertha Marie Masur Gorn Scholarship	151,165	22,019	-	-	(6,110)	-	(2,476)	164,598
94580 - Mary Goss Charities Scholarship	664,757	96,835	21,000	-	(25,000)	-	(10,891)	746,701
94585 - Hollis Graham Endowment Scholarship in Construction	15,791	2,300	-	-	(640)	-	(259)	17,192
94586 - Bailey Grant Memorial Scholarship in Criminal Justice	16,095	2,345	1,100	-	(540)	-	(264)	18,736
94587 - Bertie Mae Allen Green and Eldrice H. Green Endowed Schol.	80,640	11,747	-	-	(3,260)	-	(1,321)	87,806
94588 - Don & Jean Giffen Memorial Scholarship	13,365	1,948	300	-	(510)	-	(219)	14,883
94589 - Sara M. Greene Memorial Scholarship	40,539	5,905	-	-	(2,000)	-	(664)	43,779
94590 - Captain Troy T. Guillory Memorial Aviation Scholarship	17,659	2,572	-	-	(710)	-	(289)	19,232
94591 - Brian Gregory Memorial Scholarship	28,339	4,128	500	-	(1,100)	-	(464)	31,402
94595 - Cotham Haddad Endowment Memorial Scholarship	8,055	1,173	-	-	(320)	-	(132)	8,776
94600 - Jim and Faye Haddox Endowment Scholarship in Geology	19,696	2,869	-	-	(800)	-	(323)	21,442
94610 - Mauri Anne Hancock Memorial Nursing Scholarship	87,373	12,726	-	-	(4,520)	-	(1,431)	94,147
94615 - Frances Davis Hammond Scholarship in Education	52,175	7,600	-	-	(2,100)	-	(855)	56,820
94620 - Thomas Y. Harp Memorial Scholarship in Southern History	2,357	343	-	-	(100)	-	(39)	2,562
94621 - Harper Memorial Endowed Scholarship	2,322	339	-	-	-	-	(38)	2,623
94625 - Vance and Cora Lee Harrelson Memorial Scholarship	15,397	2,243	-	-	(620)	-	(252)	16,768
94626 - Louise E. Harris Scholarship	18,843	2,745	-	-	(760)	-	(309)	20,519
94630 - Ada Bess Hart Memorial Scholarship	9,461	1,378	-	-	(400)	-	(155)	10,284
94640 - Jim Hawkins Scholarship	14,610	2,128	-	-	(590)	-	(239)	15,909
94650 - Jack and Ann Hayes Memorial Scholarship	13,974	2,035	-	-	(500)	-	(229)	15,280
94660 - Annelies Hayward Trust Memorial Scholarship	20,497	2,986	-	-	(830)	-	(336)	22,317
94665 - Edward Taylor Heard Jr. Endowment	439	64	-	-	-	-	(7)	496
94666 - Billy Wayne Heckford Memorial Scholarship	12,143	1,769	-	-	(490)	-	(199)	13,223
94667 - J. Hilton Heard Endowment Scholarship in Construction	15,728	2,291	-	-	(640)	-	(258)	17,122
94670 - Frank Hedrick Aviation Scholarship	12,199	1,777	-	-	(490)	-	(200)	13,286
94671 - Marie & Curtis Hensley & Tricia Hensley Smith Schol. Fund	3,801	70	42	-	-	-	(2)	3,911
94673 - Mary Herrington Memorial Scholarship	304	44	-	-	-	-	(5)	343
94674 - Harper Family Foundation Scholarship	10,012	1,459	-	-	-	-	(164)	11,307
94675 - Donald Holland Memorial Endowment	1,835	267	-	-	-	-	(30)	2,072
94676 - Howard Hicks Memorial Endowed Scholarship	13,263	1,932	-	-	(430)	-	(217)	14,548
94680 - Johnnie Hollister Memorial Scholarship	8,971	1,307	-	-	(360)	-	(147)	9,770
94690 - Ernest Duncan and Sophia Stockton Holloway Scholarship	96,217	14,015	-	-	(3,890)	-	(1,576)	104,766
94695 - The Dr. Robert Holt Award for Excellence in Chemistry	18,215	2,653	-	-	(740)	-	(298)	19,830
94696 - Janet Hood-Manchev Endowment	-	629	-	259	-	-	(112)	10,224
94700 - Howard Endowment Fund	15,665	2,282	-	-	(630)	-	(257)	17,060
94705 - Jimmy Don Hudson Memorial Endowed Scholarship	3,134	457	-	-	-	-	(51)	3,540
94708 - The Mary Sue Humble Jacka Scholarship	12,993	1,893	-	-	(520)	-	(213)	14,153
94709 - R. D. Farr Independent Ins. Agents of Ouachita, Inc. Sch End	26,686	3,887	-	-	(650)	-	(437)	29,486
94710 - T. and Dollie John Endowed Scholarship Fund	151,880	22,124	-	-	(6,140)	-	(2,488)	165,376
94715 - Ella S. Johnson Property Fund	3,137,317	-	-	-	-	-	-	3,137,317
94720 - Michael Todd Johnson Memorial Scholarship	17,140	2,497	-	-	(690)	-	(281)	18,666

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94721 - Joe Kalil Memorial Scholarship Endowment	19,379	2,823	-	-	(780)	-	(317)	21,104
94723 - Kappa Alpha - Fred Page Memorial Scholarship	22,443	3,269	300	-	(900)	-	(368)	24,744
94724 - Ben Katz Memorial Scholarship in Business	11,627	1,694	362	-	(360)	-	(209)	13,114
94725 - Dr. Tom Kee Memorial Scholarship in Biology	20,021	2,916	-	-	(800)	-	(328)	21,810
94730 - Mike Kees State Trooper Memorial Scholarship	7,381	1,075	-	-	(300)	-	(121)	8,035
94740 - Francis Kelso Family and Consumer Sciences Endow. Schol.	1,970	287	-	-	-	-	(32)	2,224
94741 - Morgan Kidd Memorial Scholarship in Chemistry	537	78	-	-	-	-	(9)	606
94742 - Kjlbourne High School Maye Stoll Memorial End. Scholarship	28,200	4,108	-	-	(930)	-	(462)	30,916
94750 - Kinsey Memorial Fund	115,734	16,868	-	-	(7,200)	-	(1,898)	123,505
94760 - Paul Howard Kitchens Memorial Scholarship	28,634	4,170	-	-	(1,830)	-	(469)	30,505
94765 - Billy & Florinell Laird Family Schol Endowment in Education	15,983	1,546	500	-	-	-	(136)	17,892
94770 - Nick Lassiter Memorial Scholarship	8,239	1,200	-	-	(330)	-	(135)	8,975
94780 - La Quinta Motor Inns Endowed Scholarship	15,691	2,286	-	-	(630)	-	(257)	17,089
94800 - James O. Lancaster Jr. Memorial Scholarship	7,291	1,062	-	-	(470)	-	(119)	7,763
94810 - Robert Layton Jr. Agriculture Scholarship	55,081	8,023	-	-	(2,230)	-	(902)	59,972
94815 - Louise Briley Leake Memorial Endowed Scholarship	75,403	10,984	-	-	(3,050)	-	(1,235)	82,102
94816 - Lynn L. Leblanc Scholarship in Atmospheric Science	11,463	1,574	542	(667)	-	-	(177)	12,735
94820 - Harry Lemert Fine Arts Scholarship	15,907	2,317	-	-	(640)	-	(261)	17,323
94825 - Natalie and Sara Lenard Scholarship	14,524	2,117	-	-	-	-	(238)	16,403
94830 - Howard Leventhal Scholarship	14,545	2,263	-	-	(590)	-	(254)	15,965
94840 - A. B. and Alyne Little Family Memorial Scholarship	5,587	815	-	-	-	-	(92)	6,310
94841 - Henry A. Little Endowed Scholarship	85,980	12,527	300	-	(3,440)	-	(1,409)	93,957
94850 - Vincent Lomonte Memorial Scholarship	22,249	3,241	-	-	(900)	-	(365)	24,226
94870 - Camp Enterprise Endowment	12,129	1,767	-	-	(490)	-	(199)	13,207
94871 - Louisiana Surplus Line Assoc. Endowed Ins. Studies Schol.	11,235	1,637	-	-	(450)	-	(184)	12,238
94880 - George "Chip" Luffey Memorial Scholarship	63,462	9,700	3,100	-	(2,200)	-	(1,090)	72,972
94881 - John and Rosemary Luffey Professional in Residence Endowment	-	625	5,000	-	-	-	(79)	5,545
94885 - Melissa Gaye Mahaffey Memorial Scholarship	5,937	865	-	-	(240)	-	(97)	6,464
94900 - Elise and Marcus Mapp Endowed Scholarship	10,180	1,483	-	-	(340)	-	(167)	11,156
94910 - Beverly Jean Marvin Memorial Art Award	36,136	5,264	-	-	(1,460)	-	(592)	39,347
94920 - T. Mathieu Fund for Excellence in Geology	69,403	10,110	-	-	(2,810)	-	(1,137)	75,566
94930 - Tommie Mattison Graduate Scholarship in Cancer Research	10,433	1,520	-	-	(420)	-	(171)	11,362
94934 - John Ben McCoy & Inez McCoy Loper Memorial End. Scholarship	27,683	4,033	-	-	(960)	-	(454)	30,303
94935 - Alton McCready Memorial Scholarship	10,562	1,538	-	-	(430)	-	(173)	11,497
94936 - Charles H. (Charlie Mac) McDonald - ULM Retirees Scholarship	12,435	1,841	1,350	-	-	-	(217)	15,408
94940 - John Lucien McDonald, Sr. Family Memorial Endowment Fund	11,568	1,686	-	-	-	-	(190)	13,064
94941 - Hugh and Kay McDonald Endowment for the Future	107,095	15,606	-	-	-	-	(7,689)	115,012
94950 - Martin A. McHenry Agriculture Scholarship	32,696	4,763	-	-	(1,200)	-	(536)	35,723
94960 - Evelyn MacKay Endowment Scholarship	21,583	3,145	-	-	-	-	(354)	24,374
94970 - L. Marvin McKneely English Scholarship Award	30,919	4,504	-	-	(1,250)	-	(507)	33,667
94972 - L. M. McKneely Endowed Scholarship Fund	51,508	7,503	-	-	(2,080)	-	(844)	56,087
94980 - J. Wayne Medley Endowment Memorial Scholarship	37,220	5,422	-	-	(1,500)	-	(610)	40,532
94985 - Bunnie M. and Enid W. McKoin Memorial Scholarship	39,884	5,810	-	-	(1,610)	-	(653)	43,430
94990 - Dr. John McLemore Memorial Scholarship	5,106	744	-	-	-	-	(84)	5,766
98000 - Anna Meyer Endowment Trust Fund	108,117	15,749	-	-	(4,370)	-	(1,771)	117,724
98010 - George A. Miller Memorial Scholarship	26,445	3,852	-	-	(1,070)	-	(433)	28,794
98020 - Bill and Anne Milstead Agriculture Scholarship	17,785	2,591	-	-	(720)	-	(291)	19,364

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98030 - Hazel Mitchell Scholarship Fund	9,603	1,399	-	-	(390)	-	(137)	10,455
98031 - Mitchiner - Gittinger Endowed Scholarship	13,719	1,998	-	-	(550)	-	(225)	14,943
98040 - Winton Mizell Memorial Scholarship	13,719	1,998	-	-	(550)	-	(225)	14,943
98050 - Hurvie Moak Scholarship for Construction	4,242	618	-	-	(100)	-	(69)	4,691
98060 - Monroe-West Monroe Business & Professional Women's Schol.	15,605	2,274	1,750	-	(870)	-	(256)	18,503
98065 - American Petroleum Institute, Custer K. Primos Memorial Schl	102,032	14,863	-	-	(3,940)	-	(1,672)	111,283
98067 - Am Vets Post 66 Scholarship	10,243	1,492	-	-	(390)	-	(168)	11,177
98070 - Monroe District Nurses Association Scholarship Endowment	11,260	1,640	-	-	(450)	-	(184)	12,265
98080 - Monroe Police Local 81 Scholarship in Criminal Justice	4,118	600	-	-	(170)	-	(67)	4,481
98085 - George Moses Memorial Scholarship Endowment	4,593	669	-	-	(280)	-	(75)	4,906
98086 - Lynn Rowe Moore Communicative Disorder Scholarship	27,434	3,997	100	-	(1,100)	-	(450)	29,982
98087 - Frances Morris Memorial Scholarship	62,194	9,060	200	-	(2,460)	-	(1,019)	67,975
98088 - George Moses Memorial Endowment	6,976	1,017	-	-	-	-	(114)	7,878
98089 - Dean Thomas E. Murphy Water Ski Scholarship	15,923	2,320	-	-	(610)	-	(261)	17,372
98090 - Home Builders Association of Northeast Louisiana Scholarship	33,953	4,946	3,000	-	(1,200)	-	(556)	40,143
98095 - George and Ruth Smith Memorial Honors Scholarship	22,375	-	-	-	(900)	-	(367)	24,367
98097 - L Club Children's Memorial Scholarship	1,560	227	-	-	-	-	(26)	1,762
98100 - News Star / Home Economics Endowed Scholarship	9,031	1,316	-	-	(370)	-	(148)	9,829
98110 - Robert E. and Earleene D. Nolan Scholarship	16,160	2,354	-	-	(650)	-	(265)	17,600
98120 - ULM Indian Band Endowment	18,663	2,719	-	-	(750)	-	(306)	20,326
98125 - ULM Student Involvement Scholarship	313,379	45,648	-	-	(12,660)	-	(5,134)	341,233
98127 - The Lillian L. and Fred A. Marx Endowment Fund	-	-	220	-	-	-	-	220
98130 - ULM Kiwanis Club Scholarship	1,759	256	-	-	-	-	(29)	1,986
98140 - William Laffler Memorial Scholarship	4,256	620	-	-	(170)	-	(70)	4,637
98141 - Willis Knighton Health System Professorship in Nursing	-	-	60,000	-	-	-	-	60,000
98142 - Willis Knighton Health System Professorship in Pharmacy	-	-	60,000	-	-	-	-	60,000
98155 - Franciscan Missionaries Endowed Scholarship in Nursing	43,101	6,278	-	-	(1,720)	-	(706)	46,954
98160 - Billy G. Haynes Memorial Scholarship	38,595	5,622	-	-	(1,450)	-	(632)	42,135
98169 - CardinalHealth Scholarship Endowment	30,146	-	-	-	(1,060)	-	(495)	32,994
98170 - Lake C. Oxford Memorial Scholarship	23,760	3,461	-	-	(910)	-	(389)	25,922
98180 - Dorothy Page Endowment Memorial Nursing Scholarship	7,758	1,130	-	-	(490)	-	(127)	8,271
98184 - Ouachita National Bank Education Trust Fund Scholarship	62,404	9,088	-	-	(3,830)	-	(1,022)	66,640
98185 - James Parkerson Faculty Development Fund	17,370	2,530	-	-	(700)	-	(285)	18,916
98190 - Otto E. Passman Scholarship	40,147	5,848	-	-	(1,620)	-	(658)	43,718
98201 - The Jeanne R. and John H. Pere Graduate Schol. in English	54,145	7,889	500	-	(1,000)	-	(887)	60,646
98210 - William Porter Memorial Trust	6,163	898	-	-	(250)	-	(101)	6,709
98220 - Thurman Potts Endowment for Construction Education	158,681	23,331	6,825	3,918	(5,570)	-	(2,968)	184,216
98230 - L. L. Price Scholarship in Agriculture	6,521	950	-	-	(300)	-	(107)	7,064
98231 - Ted D. Price Memorial Scholarship	135,075	19,676	-	-	(5,500)	-	(2,213)	147,037
98241 - Brian Putman Memorial Endowed Scholarship	11,454	1,669	-	-	(430)	-	(188)	12,505
98250 - Paul L. Rawson Endowed Fund for Geosciences	9,239	1,346	-	-	(370)	-	(151)	10,064
98255 - Michael Joseph Raymond Memorial Scholarship	9,967	1,452	-	-	-	-	(163)	11,256
98257 - R. D. Richardson Memorial Construction Endowment	50,000	7,288	-	-	(1,840)	-	(820)	54,628
98260 - David Robertson Personnel & Human Resources Scholarship	6,216	906	-	-	(200)	-	(102)	6,820
98270 - Rotary Club of Monroe Endowment Scholarship	43,246	6,299	-	-	(1,730)	-	(708)	47,107
98280 - Lamar E. Rogers, Sr. Memorial Scholarship	3,681	536	-	-	(150)	-	(60)	4,007
98290 - Richard S. Rowan Endowment Memorial Scholarship	6,509	948	-	-	(260)	-	(107)	7,091

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	Beginning Balance 7/1/2013	Revenues	Contributions Received	Pledge Activity	Transfers	Scholarships	Other Expenses	Ending Balance 6/30/2014
98300 - Sam Rubin Memorial Nursing Scholarship	3,324	484	-	-	(130)	-	(54)	3,624
98305 - Franky Russell Endowed Memorial Jazz Ensemble Scholarship	10,654	1,552	100	-	(430)	-	(175)	11,702
98310 - Library Endowment - Friends of the Library	135,039	19,675	-	-	(1,308)	-	(2,213)	151,193
98320 - Bill & Gladys Sanders Scholarship	41,918	6,106	-	-	(1,690)	-	(687)	45,648
98322 - Scherock Bogen Endowed Scholarship	18,299	2,666	-	-	(740)	-	(300)	19,925
98330 - Lenny Scheurer Memorial Support the Flying Tomabawks	11,033	1,607	-	-	(450)	-	(181)	12,009
98340 - John H. "Slim" Scogin Memorial Scholarship	17,599	2,564	-	-	(710)	-	(288)	19,164
98349 - Mayme and Tom Scott Baptist Children's Home Scholarship	56,846	8,281	-	-	(2,290)	-	(931)	61,906
98350 - Tom and Mayme Scott Scholarship	144,631	21,068	-	-	(5,850)	-	(2,369)	157,479
98360 - College of Pharmacy Endowment Fund	65,949	9,606	-	-	(2,670)	-	(1,080)	71,805
98369 - Corporal J. R. Searcy Memorial Scholarship	49,903	7,269	-	-	(1,950)	-	(818)	54,405
98370 - Sertoma Club of Monroe Speech and Hearing Scholarship	15,219	2,217	-	-	(620)	-	(249)	16,567
98371 - Dr. Lucy Shackelford Memorial Scholarship	167,033	24,331	-	-	(6,740)	-	(2,736)	181,887
98373 - Sherman / Jackson Scholarship Fund	12,263	1,786	-	-	(470)	-	(201)	13,378
98375 - Sigma Kappa Sorority Endowment Scholarship	7,892	1,150	-	-	(320)	-	(129)	8,592
98376 - The American Petroleum Institute - Sis Barringer Myers Schol	35,006	5,099	-	-	(1,410)	-	(573)	38,121
98377 - Southern Hardware & Supply / Marx Family Endowed Scholarship	10,647	1,555	-	-	-	-	(175)	12,027
98380 - Sparks Family Trust Scholarship	83,148	12,112	-	-	(3,360)	-	(1,362)	90,538
98390 - Helen Elizabeth Spyker Memorial Scholarship	48,397	7,050	-	-	(1,960)	-	(793)	52,694
98400 - Clifford M. Strauss Endowed Fund	153,561	22,368	-	-	(6,210)	-	(2,516)	167,204
98410 - Carolyn Thom Sullivan Nursing Scholarship	163,538	23,822	-	-	(6,580)	-	(2,679)	178,101
98419 - Christine Taunton Scholarship in Nursing	103,828	15,124	-	-	(4,190)	-	(1,701)	113,061
98420 - Allen B. Thigpen Memorial Scholarship	19,041	2,774	-	-	(770)	-	(312)	20,732
98425 - The Lance Michael Thomas Memorial Scholarship	11,255	1,639	-	-	-	-	(184)	12,710
98430 - Pilot Club of Monroe, Louisiana, Inc. Scholarship	15,917	2,319	-	-	(640)	-	(261)	17,335
98435 - Johnette Tollett Memorial	11,870	1,700	-	-	(440)	-	(191)	12,739
98440 - H. Kirt Touchstone Jr. Memorial Scholarship	21,438	3,123	-	-	(870)	-	(351)	23,340
98450 - Major General George Trousdale "Big I" Memorial Scholarship	3,774	550	-	-	(150)	-	(62)	4,112
98455 - Carol Ann and Glynn Tubbs Intern & Scholarship Endowed Fund	1,009	147	-	-	-	-	(17)	1,140
98460 - Neil Tull and Marvin Spangler Memorial Scholarship	3,746	546	-	-	(150)	-	(61)	4,080
98470 - Yves M. Verret Jr. Memorial Scholarship	12,671	1,846	-	-	(510)	-	(208)	13,799
98480 - Francis Wadsworth Science Fund	31,735	4,624	-	-	(1,010)	-	(520)	34,829
98490 - Mary Ellen and George Walker Scholarship Endowment	58,937	5,466	-	-	(2,310)	-	(615)	61,478
98500 - Sam Walker Memorial Scholarship for Agriculture	12,483	1,818	-	-	(500)	-	(204)	13,596
98510 - Shady Wall Memorial Endowed Scholarship in Banking	21,003	3,059	-	-	(850)	-	(344)	22,868
98511 - Dr. Robert Elgin Ward Educational Scholarship	14,955	2,179	1,000	-	(530)	-	(245)	17,359
98515 - Marie Pierron Watson Memorial Scholarship	4,869	709	-	-	(310)	-	(80)	5,188
98520 - Elsie Webb Endowment Scholarship	606,880	88,410	-	-	(22,560)	-	(9,944)	662,787
98521 - Don Weems - 31 Ambassador Endowed Scholarship	29,343	4,274	-	-	(1,110)	-	(481)	32,027
98530 - George Welch Endowment Education Scholarship	32,405	4,720	-	-	(1,310)	-	(531)	35,285
98540 - Jessie G. and Daniel B. Weil Memorial Scholarship	9,579	1,395	-	-	(390)	-	(157)	10,427
98550 - Greg Weesner Endowment Memorial Scholarship	11,428	1,665	-	-	(460)	-	(187)	12,445
98560 - Enmit Curry Memorial West Monroe Civitan Club Scholarship	66,391	9,671	-	-	(2,680)	-	(1,088)	72,294
98568 - Floy Antley Wilhite Memorial Scholarship	61,059	8,894	-	-	(2,470)	-	(1,000)	66,483
98569 - Randall Wilson Memorial Endowment in Creative Writing	9,741	1,419	-	-	-	-	(160)	11,000
98570 - Sidney Wilhite Endowment Scholarship in Crimtnal Justice	76,675	11,169	-	-	(3,100)	-	(1,256)	83,488
98580 - T. J. Williams Memorial Scholarship	4,501	656	-	-	(400)	-	(74)	4,683

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	Beginning Balance 7/1/2013	Revenues	Contributions Received	Pledge Activity	Transfers	Scholarships	Other Expenses	Ending Balance 6/30/2014
98582 - Spirit of the Warhawk Endowed Scholarship	153,089	20,001	-	-	(4,700)	-	(2,250)	166,141
98585 - Harry Winters - Columbia, Louisiana Property	58,000	-	-	-	-	-	-	58,000
98590 - Ned Wright Endowment Memorial Scholarship	41,059	5,980	-	-	(2,620)	-	(672)	43,746
98592 - Matt Hattaway Endowed Scholarship Fund	-	-	25,500	-	-	-	-	25,500
<b>TOTAL ENDOWED PRINCIPAL FUNDS</b>	<b>\$ 15,863,458</b>	<b>\$ 1,736,186</b>	<b>\$ 344,956</b>	<b>\$ (61,718)</b>	<b>\$ (458,558)</b>	<b>\$ -</b>	<b>\$ (232,997)</b>	<b>\$ 17,191,337</b>

**The University of Louisiana at Monroe Foundation**  
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	Beginning Balance 7/1/2013	Revenues	Contributions Received	Pledge Activity	Transfers	Scholarships	Other Expenses	Ending Balance 6/30/2014
91018 - Abell Scholarship	\$ 13,770	\$ -	\$ -	\$ -	\$ 6,490	\$ (2,200)	-	\$ 18,060
91020 - Saul Adler (American Legion) Scholarship	650	-	-	-	650	-	-	1,300
91040 - Florence Allbritton Scholarship (Piano Award)	430	-	-	-	200	(230)	-	400
91041 - ULM Alumni Association Prestige License Plate Scholarship	4,500	-	-	-	2,190	-	-	6,690
91045 - "L" Club Lifetime Membership Endowment	-	-	-	-	-	-	(35,000)	(35,000)
91048 - Bob Anderson Faculty Development Fund	4,520	-	-	-	600	-	-	5,120
91050 - Vicky C. Anzalone Memorial Scholarship	3,110	-	-	-	620	-	-	3,730
91060 - Gerald & Anne Arrant Scholarship in Insurance	2,460	-	-	-	1,360	(2,000)	-	1,820
91065 - Pat Williams Aswell Memorial Scholarship	-	-	-	-	380	-	-	380
91070 - T. W. Auger Memorial Scholarship	940	-	-	-	360	-	-	1,300
91080 - George Bacon Memorial Scholarship	740	-	-	-	730	(740)	-	730
91090 - Francis Baldwin Memorial Scholarship in Chemistry	8,070	-	-	-	910	-	-	8,980
91100 - John Ball Scholarship in Construction	2,220	-	-	-	1,020	(1,000)	-	2,240
91110 - T. O. Bancroft Sr. Endowment Fund	2,710	-	-	-	2,700	-	-	5,410
91120 - Leonard Battistone Memorial Scholarship	1,030	-	-	-	130	-	-	1,160
91123 - John E. Baugh Endowment Scholarship in Construction	660	-	-	-	650	(660)	-	650
91126 - Don A. Baxter Endowment Scholarship in Construction	698	-	-	-	600	(348)	-	950
91127 - Barbara & James Baxter Faculty Development Fund	1,510	-	-	-	200	-	-	1,710
91130 - John A. and Peter T. Beckish Memorial Scholarship	4,110	-	-	-	440	(450)	-	4,100
91138 - The Beta Nu Chapter of Sigma Tau Gamma Fraternity Schol.	2,040	-	-	-	2,060	-	-	4,100
91140 - Margaret & Bernard Biedenharn Chair of Business	44,414	-	-	-	34,810	-	(36,310)	42,914
91160 - Emy-Lou Biedenharn Memorial Scholarship	15,980	-	-	-	4,500	(3,000)	-	17,480
91165 - Howard E. Blackstock Memorial Scholarship	1,030	-	-	-	620	(680)	-	970
91170 - Clark G. Boyce Professorship in Construction	10,682	-	-	-	5,890	-	(7,215)	9,357
91175 - Lois and John Breaux Public Relations Endowment Scholarship	5,570	-	-	-	810	-	-	6,380
91180 - A. C. Breckenridge Memorial Scholarship	810	-	-	-	810	(810)	-	810
91191 - The Brian Scholarship	1,980	-	-	-	930	-	-	2,910
91195 - Michael Brice Endowment Memorial Scholarship	3,080	-	-	-	1,080	(1,100)	-	3,060
91200 - E. W. and Gladys Brown Memorial Scholarship	1,000	-	-	-	990	-	-	1,990
91210 - Ruth Bruner Endowment Scholarship	4,335	-	-	-	440	-	-	4,775
91213 - Hope and Bob Carroll Faculty Development Fund	3,050	-	-	-	500	-	-	3,550
91220 - Bruce Buckingham Memorial Scholarship	840	-	-	-	190	-	-	1,030
91221 - The John Garrett Bruscato Equine Memorial Scholarship	1,170	-	-	-	610	(1,000)	-	780
91222 - Lester L. Butler Endowment Memorial Scholarship	1,940	-	-	-	710	(600)	-	2,050
91223 - Bob Brooks School of Real Estate & Insurance Scholarship	4,230	-	-	-	2,400	(1,700)	-	4,930
91224 - CAPA - Billy Middleton Memorial Scholarship	9,890	-	-	-	2,040	(1,000)	-	10,930
91225 - Calcasieu Pharmaceutical Association Scholarship	1,810	-	-	-	760	-	-	2,570
91226 - Northwest Louisiana ULM Alumni Chapter Scholarship	3,000	-	-	-	680	(2,000)	-	1,680
91230 - Dr. Faheam and Helen Cannon Memorial Nursing Scholarship	1,040	-	-	-	1,050	(1,040)	-	1,050
91231 - Terry M. Cannon Memorial Scholarship	480	-	-	-	480	(480)	-	480
91240 - Dennis Robert "Bob" Carroll, Jr. Memorial Scholarship	960	-	-	-	550	-	-	1,510
91250 - Morris Henry Carroll Memorial Endowed Scholarship	620	-	-	-	620	-	-	1,240
91260 - Cecil Kay Carter Jr. Scholarship in Construction	1,360	-	-	-	660	(660)	-	1,360
91270 - Castles Memorial Scholarship	4,510	-	-	-	2,000	(2,010)	-	4,500
91280 - R. D. Castles Endowment for Family Planning (Mar/Fam. Coun)	68,265	-	-	-	11,980	-	(13,580)	66,665
91283 - CENLA Alumni Chapter Educational Scholarship	3,334	-	-	-	710	-	-	4,044

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91290 - Claire Chenuit Memorial Aviation Scholarship	2,110	-	-	-	940	-	-	3,050
91300 - Christian Science Academic Scholarship	3,000	-	-	-	800	(3,000)	-	800
91305 - Peggy Clark Memorial PSI Scholarship	1,480	-	-	-	300	-	-	1,780
91306 - Dr. Ben Cobb Memorial Nursing Award	3,450	-	-	-	3,230	(2,950)	-	3,730
91307 - L. M. & C. C. Covert Scholarship	1,265	-	-	-	1,220	-	-	2,485
91308 - Pearle Gaskins Cofer Memorial Endowed Scholarship	614	-	-	-	830	-	-	1,444
91310 - John Andrew Colvin Memorial Scholarship	4,860	-	-	-	4,110	(1,200)	-	7,770
91312 - Courtney A. Cole Memorial Endowed Scholarship	960	-	-	-	1,510	-	-	2,470
91314 - Conference Center Endowment	58,090	-	-	-	12,030	-	(24,332)	45,788
91318 - Karen Ohme Coon Endowed Memorial Scholarship	3,374	-	-	-	3,210	(3,475)	-	3,109
91320 - George Cox Memorial Scholarship	1,620	-	-	-	640	-	-	2,260
91330 - Lawrence Danna Speech Scholarship	1,610	-	-	-	1,630	(1,610)	-	1,630
91340 - Charles Daspit Memorial Scholarship	1,180	-	-	-	600	(600)	-	1,180
91345 - Mary Davidson Endowment Memorial Nursing Scholarship	2,040	-	-	-	2,020	(2,040)	-	2,020
91346 - Neil H. Douglas Scholarship in Zoology	4,290	-	-	-	700	(710)	-	4,280
91348 - Byron and Jean Davis Scholarship	2,680	-	-	-	1,170	(1,200)	-	2,650
91350 - Gretchen Masur Dean Endowed Scholarship	2,120	-	-	-	120	-	-	2,240
91354 - Kitty DeGree School of Nursing Endowment Fund	1,280	-	-	-	3,190	-	-	4,470
91355 - Kitty DeGree Pharmacy Student Resource Center/Lib Endow Fund	31,560	-	-	-	11,830	-	-	43,390
91360 - The Kitty DeGree Scholarship Endowment	11,628	-	-	-	4,360	-	-	15,988
91362 - Nick Dimos College of Business Scholarship	2,490	-	-	-	1,010	(600)	-	2,900
91363 - Desk & Derrick Club of Monroe Endowment Scholarship	4,560	-	-	-	370	(600)	-	4,330
91365 - Kathleen & Bill Eason Memorial Scholarship in Construction	740	-	-	-	460	(740)	-	460
91367 - Charles E. DePoe Memorial Scholarship	2,467	-	-	-	770	(770)	-	2,467
91379 - Christine & Frank Elkins Jr. Faculty Development Fund	3,094	-	-	-	480	-	-	3,574
91380 - Employee Activity Committee Scholarship	400	-	-	-	400	(400)	-	400
91400 - Excellence in Insurance Endowment	4,523	-	500	-	1,240	-	(2,711)	3,552
91411 - Lenny Fant Scholarship	1,210	-	-	-	1,200	-	-	2,410
91420 - Bob (Coach) Groseclose Scholarship	790	-	-	-	790	-	-	1,580
91435 - Fifth District Pharmaceutical Association Scholarship	1,640	-	-	-	390	(570)	-	1,660
91440 - Fifth District Teachers Association Scholarship	180	-	-	-	180	(180)	-	180
91450 - The Paul and Mary V. Fink Scholarship	6,530	-	-	-	5,890	(3,080)	-	9,340
91460 - Oscar Cahn and Kurt & Irmagard Fisher Scholarship	11,082	-	-	-	7,770	(1,596)	-	17,256
91470 - Lanette S. Fisher Memorial Scholarship	1,000	-	-	-	1,000	(1,000)	-	1,000
91480 - Zanona Flinn Endowed Scholarship	5,230	-	-	-	390	-	-	5,620
91490 - Emmett Foster Memorial Scholarship	2,480	-	-	-	2,450	(2,080)	-	2,850
91500 - Franklin Parish Alumni ULM Endowed Scholarship	520	-	-	-	520	-	-	1,040
91510 - LTC Travis A. French Memorial Award	410	-	-	-	400	-	-	810
91520 - Clara Freiberg Memorial Fund	520	-	-	-	250	-	-	770
91530 - Roger C. Frisbie Memorial Scholarship	1,520	-	-	-	720	(720)	-	1,520
91540 - Jeffrey Gathings Memorial Scholarship	780	-	-	-	370	-	-	1,150
91550 - David Geissler Memorial Scholarship	500	-	-	-	500	(250)	-	750
91560 - Henry and Lillie Gerson Memorial Scholarship	12,860	-	-	-	1,290	-	-	14,150
91565 - Bill Gilbert Endowment Scholarship in Construction	660	-	-	-	650	(660)	-	650
91570 - Milton and Bertha Marie Masur Gorn Scholarship	7,660	-	-	-	6,110	(2,000)	-	11,770
91580 - Mary Goss Charities Scholarship	26,000	-	-	-	25,000	(20,000)	-	31,000

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91585 - Hollis Graham Endowment Scholarship in Construction	640	-	-	-	640	(640)	-	640
91586 - Bailey Grant Memorial Scholarship in Criminal Justice	470	-	-	-	540	-	-	1,010
91587 - Gertie Mae Allen Green and Eldrice H. Green Endowed Schol.	4,250	-	-	-	3,260	(2,000)	-	5,510
91588 - Don & Jean Giffen Memorial Scholarship	1,003	-	-	-	510	(500)	-	1,013
91589 - Sara M. Greene Memorial Scholarship	14,463	-	-	-	2,000	-	-	16,463
91590 - Captain Troy T. Guillory Memorial Aviation Scholarship	2,480	-	-	-	710	-	-	3,190
91591 - Brian Gregory Memorial Scholarship	4,050	-	-	-	1,100	(1,060)	-	4,090
91595 - Cotham Haddad Endowment Memorial Scholarship	320	-	-	-	320	(320)	-	320
91600 - Jim and Faye Haddox Endowment Scholarship in Geology	4,920	-	-	-	800	-	-	5,720
91610 - Mauri Anne Hancock Memorial Nursing Scholarship	4,620	-	-	-	4,520	(4,620)	-	4,520
91615 - Frances Davis Hammond Scholarship in Education	3,156	-	-	-	2,100	(2,090)	-	3,166
91620 - Thomas Y. Harp Memorial Scholarship in Southern History	100	-	-	-	100	(100)	-	100
91625 - Vance and Cora Lee Harrelson Memorial Scholarship	630	-	-	-	620	(630)	-	620
91626 - Louise E. Harris Scholarship	4,910	-	-	-	760	-	-	5,670
91630 - Ada Bess Hart Memorial Scholarship	400	-	-	-	400	(400)	-	400
91640 - Jim Hawkins Scholarship	590	-	-	-	590	-	-	1,180
91650 - Jack and Ann Hayes Memorial Scholarship	1,160	-	-	-	500	-	-	1,660
91660 - Annelies Hayward Trust Memorial Scholarship	143	-	-	-	830	(143)	-	830
91666 - Billy Wayne Heckford Memorial Scholarship	530	-	-	-	490	-	-	1,020
91667 - J. Hilton Heard Endowment Scholarship in Construction	650	-	-	-	640	(650)	-	640
91670 - Frank Hedrick Aviation Scholarship	770	-	-	-	490	-	-	1,260
91676 - Howard Hicks Memorial Endowed Scholarship	590	-	-	-	430	(590)	-	430
91680 - Johnnie Hollister Memorial Scholarship	2,870	-	-	-	360	-	-	3,230
91690 - Ernest Duncan and Sophia Stockton Holloway Scholarship	4,070	-	-	-	3,890	(1,600)	-	6,360
91695 - The Dr. Robert Holt Award for Excellence in Chemistry	2,940	-	-	-	740	-	-	3,680
91700 - Howard Endowment Fund	1,320	-	-	-	630	-	-	1,950
91708 - The Mary Sue Humble Jacka Scholarship	1,130	-	-	-	520	-	-	1,650
91709 - R. D. Farr Independent Ins. Agents of Ouachita, Inc. Sch End	1,080	-	-	-	650	(540)	-	1,190
91710 - T. and Dollie John Endowed Scholarship Fund	7,585	-	-	-	6,140	(2,300)	-	11,425
91715 - Ella S. Johnson Property Fund	10,299	-	-	-	-	-	(0)	10,299
91720 - Michael Todd Johnson Memorial Scholarship	700	-	-	-	690	(700)	-	690
91721 - Joe Kalil Memorial Scholarship Endowment	1,890	-	-	-	780	(790)	-	1,880
91723 - Kappa Alpha - Fred Page Memorial Scholarship	760	-	4,500	3,918	900	(5,700)	(225)	4,152
91724 - Ben Katz Memorial Scholarship in Business	900	-	-	-	360	(450)	-	810
91725 - Dr. Tom Kee Memorial Scholarship in Biology	1,750	-	-	-	800	(800)	-	1,750
91730 - Mike Kees State Trooper Memorial Scholarship	950	-	-	-	300	-	-	1,250
91742 - Kilbourne High School Maye Stroll Memorial End. Scholarship	2,320	-	-	-	930	-	-	3,250
91750 - Kinsey Memorial Fund	96	-	-	-	7,200	-	(7,005)	291
91760 - Paul Howard Kitchens Memorial Scholarship	6,150	-	-	-	1,830	(1,890)	-	6,090
91770 - Nick Lassiter Memorial Scholarship	330	-	-	-	330	-	-	660
91780 - La Quinta Motor Inns Endowed Scholarship	640	-	-	-	630	-	-	1,270
91800 - James O. Lancaster Jr. Memorial Scholarship	1,570	-	-	-	470	(480)	-	1,560
91810 - Robert Layton Jr. Agriculture Scholarship	12,890	-	-	-	2,230	(1,200)	-	13,920
91815 - Louise Briley Leake Memorial Endowed Scholarship	7,517	-	-	-	3,050	(4,800)	-	5,767
91820 - Harry Lerner Fine Arts Scholarship	2,110	-	-	-	640	(315)	-	2,435
91830 - Howard Leventhal Scholarship	2,970	-	-	-	590	-	-	3,560

**The University of Louisiana at Monroe Foundation**  
**Analysis of Endowed Operating Funds -Fair Market Value Basis**  
For the Year Ending June 30, 2014

Schedule 2

	Beginning Balance 7/1/2013	Revenues	Contributions Received	Pledge Activity	Transfers	Scholarships	Other Expenses	Ending Balance 6/30/2014
91841 - Henry A. Little Endowed Scholarship	8,398	-	-	-	3,440	(3,750)	-	8,088
91850 - Vincent Lomonte Memorial Scholarship	12,110	-	-	-	900	-	-	13,010
91870 - Camp Enterprise Endowment	6,470	-	-	-	490	-	-	6,960
91871 - Louisiana Surplus Line Assoc. Endowed Ins. Studies Schol.	790	-	-	-	450	(600)	-	640
91880 - George "Chip" Luffey Memorial Scholarship	1,910	-	-	-	2,200	-	-	4,110
91881 - John and Rosemary Luffey Professional in Residence Endowment	5,520	-	-	-	-	-	-	5,520
91885 - Melissa Gaye Mahaffey Memorial Scholarship	570	-	-	-	240	-	-	810
91900 - Elise and Marcus Mapp Endowed Scholarship	1,800	-	-	-	340	(310)	-	1,830
91910 - Beverly Jean Marvin Memorial Art Award	7,290	-	-	-	260	-	(200)	7,350
91920 - T. Mathieu Fund for Excellence in Geology	27,408	-	-	-	2,810	-	-	30,218
91930 - Tommie Mattison Graduate Scholarship in Cancer Research	5,180	-	-	-	420	-	-	5,600
91934 - John Ben McCoy & Inez McCoy Loper Memorial End. Scholarship	1,390	-	-	-	960	(710)	-	1,640
91935 - Alton McCready Memorial Scholarship	3,100	-	-	-	430	(430)	-	3,100
91936 - Charles H. (Charlie Mac) McDonald - ULM Retirees Scholarship	-	-	-	-	-	(250)	-	(250)
91950 - Martin A. McHenry Agriculture Scholarship	6,840	-	-	-	1,200	(1,200)	-	6,840
91970 - L. Marvin McKneely English Scholarship Award	3,480	-	-	-	1,250	(1,260)	-	3,470
91972 - L. M. McKneely Endowed Scholarship Fund	5,060	-	-	-	2,080	-	-	7,140
91980 - J. Wayne Medley Endowment Memorial Scholarship	3,615	-	-	-	1,500	(1,200)	-	3,915
91985 - Bunnie M. and Enid W. McKoin Memorial Scholarship	5,580	-	-	-	1,610	-	-	7,190
92000 - Anna Meyer Endowment Trust Fund	4,866	-	-	-	4,370	-	-	9,236
92010 - George A. Miller Memorial Scholarship	1,070	-	-	-	1,070	-	-	2,140
92020 - Bill and Anne Milstead Agriculture Scholarship	3,690	-	-	-	720	(2,400)	-	2,010
92030 - Hazel Mitchell Scholarship Fund	405	-	-	-	390	-	-	795
92031 - Mitchiner - Gittinger Endowed Scholarship	840	-	-	-	550	-	-	1,390
92040 - Winton Mizell Memorial Scholarship	2,070	-	-	-	550	(560)	-	2,060
92050 - Hurvie Meak Scholarship for Construction	200	-	-	-	100	(200)	-	100
92060 - Monroe-West Monroe Business & Professional Women's Schol.	1,440	-	-	-	870	-	-	2,310
92065 - American Petroleum Institute, Custer K. Primos Memorial Schol	9,045	-	-	-	3,940	-	-	12,985
92067 - Am Vets Post 66 Scholarship	604	-	-	-	390	-	-	994
92070 - Monroe District Nurses Association Scholarship Endowment	460	-	-	-	450	(460)	-	450
92080 - Monroe Police Local 81 Scholarship in Criminal Justice	170	-	-	-	170	(170)	-	170
92085 - George Moses Memorial Scholarship Endowment	290	-	-	-	280	(1,250)	-	(680)
92086 - Lynn Rowe Moore Communicative Disorder Scholarship	1,090	-	-	-	1,100	(1,090)	-	1,100
92087 - Frances Morris Memorial Scholarship	6,527	-	-	-	2,460	(700)	-	8,287
92089 - Dean Thomas E. Murphy Water Ski Scholarship	950	-	-	-	610	-	-	1,560
92090 - Home Builders Association of Northeast Louisiana Scholarship	7,330	-	-	-	1,200	(2,000)	-	6,530
92095 - George and Ruth Smith Memorial Honors Scholarship	910	-	-	-	900	-	-	1,810
92100 - News Star / Home Economics Endowed Scholarship	4,900	-	-	-	370	-	-	5,270
92110 - Robert E. and Earlene D. Nolan Scholarship	650	-	-	-	650	(650)	-	650
92120 - ULM Indian Band Endowment	750	-	-	-	750	-	-	1,500
92125 - ULM Student Involvement Scholarship	57,995	6,886	-	-	12,660	(18,800)	6,110	64,851
92127 - The Lillian L. and Fred A. Marx Endowment Fund	6,012	-	-	-	-	-	(461)	5,552
92140 - William Laffler Memorial Scholarship	1,180	-	-	-	170	-	-	1,350
92155 - Franciscan Missionaries Endowed Scholarship in Nursing	5,885	-	-	-	1,720	(1,500)	-	6,105
92160 - Billy G. Haynes Memorial Scholarship	3,800	-	-	-	1,450	-	-	5,250
92169 - CardinalHealth Scholarship Endowment	1,880	-	-	-	1,060	-	-	2,940

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For the Year Ending June 30, 2014

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	Beginning Balance 7/1/2013	Revenues	Contributions Received	Pledge Activity	Transfers	Scholarships	Other Expenses	Ending Balance 6/30/2014
92170 - Lake C. Oxford Memorial Scholarship	2,335	-	-	-	910	-	-	3,245
92180 - Dorothy Page Endowment Memorial Nursing Scholarship	510	-	-	-	490	-	-	1,000
92184 - Ouachita National Bank Education Trust Fund Scholarship	8,873	-	-	-	3,830	(4,000)	-	8,703
92185 - James Parkerson Faculty Development Fund	5,350	-	-	-	700	-	-	6,050
92190 - Otto E. Fassman Scholarship	1,632	-	-	-	1,620	-	-	3,252
92201 - The Jeanne R. and John H. Pere Graduate Schol. in English	3,000	-	-	-	1,000	(1,000)	-	3,000
92210 - William Porter Memorial Trust	820	-	-	-	250	-	-	1,070
92220 - Thurman Potts Endowment for Construction Education	18,688	-	-	-	5,570	-	-	24,258
92230 - L. L. Price Scholarship in Agriculture	600	-	-	-	300	(300)	-	600
92231 - Ted D. Price Memorial Scholarship	16,500	-	-	-	5,500	(4,300)	-	17,700
92241 - Brian Putman Memorial Endowed Scholarship	-	-	-	-	430	-	-	430
92250 - Paul L. Rawson Endowed Fund for Geosciences	2,350	-	-	-	370	-	-	2,720
92257 - R. D. Richardson Memorial Construction Endowment	2,080	-	-	-	1,840	-	-	3,920
92260 - David Robertson Personnel & Human Resources Scholarship	500	-	-	-	200	(250)	-	450
92270 - Rotary Club of Monroe Endowment Scholarship	4,618	-	-	-	1,730	-	-	6,348
92280 - Lamar E. Rogers, Sr. Memorial Scholarship	650	-	-	-	150	(400)	-	400
92290 - Richard S. Rowan Endowment Memorial Scholarship	270	-	-	-	260	(270)	-	260
92300 - Sam Rubin Memorial Nursing Scholarship	270	-	-	-	130	(270)	-	130
92305 - Franky Russell Endowed Memorial Jazz Ensemble Scholarship	1,818	-	-	-	430	(400)	-	1,848
92310 - Library Endowment - Friends of the Library	5,392	261	-	-	1,308	-	(4,282)	2,679
92320 - Bill & Gladys Sanders Scholarship	2,810	-	-	-	1,690	(2,500)	-	2,000
92322 - Scherck Bogen Endowed Scholarship	740	-	-	-	740	-	-	1,480
92330 - Lenny Scheurer Memorial Support the Flying Tomahawks	2,903	-	-	-	450	-	-	3,353
92335 - Lucy Shackelford Endowment in Kinesiology	193,266	-	-	-	-	-	-	193,266
92340 - John H. "Slim" Scogin Memorial Scholarship	3,165	-	-	-	710	(710)	-	3,165
92349 - Mayme and Tom Scott Baptist Children's Home Scholarship	17,090	-	-	-	2,290	(9,750)	-	9,630
92350 - Tom and Mayme Scott Scholarship	8,620	-	9,000	-	5,850	-	-	23,470
92360 - College of Pharmacy Endowment Fund	27,303	-	-	-	2,670	-	-	29,973
92369 - Corporal J. R. Searcy Memorial Scholarship	1,850	-	-	-	1,950	-	-	3,800
92370 - Sertoma Club of Monroe Speech and Hearing Scholarship	620	-	-	-	620	-	-	1,240
92371 - Dr. Lucy Shackelford Memorial Scholarship	6,742	-	-	-	6,740	(6,740)	-	6,742
92373 - Sherman / Jackson Scholarship Fund	1,740	-	-	-	470	(440)	-	1,770
92375 - Sigma Kappa Sorority Endowment Scholarship	3,660	-	-	-	320	-	-	3,980
92376 - The American Petroleum Institute - Sis Barringer Myers Schol	1,820	-	-	-	1,410	-	-	3,230
92380 - Sparks Family Trust Scholarship	5,460	-	-	-	3,360	(4,500)	-	4,320
92390 - Helen Elizabeth Spyker Memorial Scholarship	10,220	-	-	-	1,960	-	-	12,180
92400 - Clifford M. Strauss Endowed Fund	16,085	-	-	-	6,210	-	-	22,295
92410 - Carolyn Thom Sullivan Nursing Scholarship	6,620	-	-	-	6,580	(5,620)	-	7,580
92419 - Christine Taunton Scholarship in Nursing	4,190	-	-	-	4,190	(4,100)	-	4,280
92420 - Allen B. Thigpen Memorial Scholarship	1,556	-	-	-	770	(770)	-	1,556
92425 - The Lance Michael Thomas Memorial Scholarship	490	-	-	-	-	(490)	-	-
92430 - Pilot Club of Monroe, Louisiana, Inc. Scholarship	1,380	-	-	-	640	-	-	2,020
92435 - Johnette Tollett Memorial	2,910	-	-	-	440	(410)	-	2,940
92440 - H. Kirt Touchstone Jr. Memorial Scholarship	1,880	-	-	-	870	(900)	-	1,850
92450 - Major General George Trousdale "Big I" Memorial Scholarship	480	-	-	-	150	-	-	630
92455 - Carol Ann and Glynn Tubbs Intern & Scholarship Endowed Fund	6,000	-	-	-	-	-	-	6,000

**The University of Louisiana at Monroe Foundation**  
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For the Year Ending June 30, 2014

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	Beginning Balance 7/1/2013	Revenues	Contributions Received	Pledge Activity	Transfers	Scholarships	Other Expenses	Ending Balance 6/30/2014
92460 - Neil Tull and Marvin Spangler Memorial Scholarship	980	-	-	-	150	(800)	-	330
92470 - Yves M. Verret Jr. Memorial Scholarship	885	-	-	-	510	-	-	1,395
92480 - Francis Wadsworth Science Fund	6,540	-	-	-	1,010	(750)	-	6,800
92490 - Mary Ellen and George Walker Scholarship Endowment	12,810	-	-	-	2,310	-	-	15,120
92500 - Sam Walker Memorial Scholarship for Agriculture	3,070	-	-	-	500	(1,200)	-	2,370
92510 - Shady Wall Memorial Endowed Scholarship in Banking	3,700	-	-	-	850	(1,600)	-	2,950
92511 - Dr. Robert Elgin Ward Educational Scholarship	900	-	-	-	530	(470)	-	960
92515 - Marie Pierron Watson Memorial Scholarship	320	-	-	-	310	-	-	630
92520 - Elsie Webb Endowment Scholarship	20,430	-	-	-	22,560	(11,900)	-	31,090
92521 - Don Weems - 31 Ambassador Endowed Scholarship	4,070	-	500	-	1,110	-	-	5,680
92530 - George Welch Endowment Education Scholarship	1,342	-	-	-	1,310	(1,342)	-	1,310
92540 - Jessie G. and Daniel B. Wolf Memorial Scholarship	800	-	-	-	390	-	-	1,190
92550 - Greg Weesner Endowment Memorial Scholarship	2,030	-	-	-	460	-	-	2,490
92560 - Emmit Curry Memorial West Monroe Civitan Club Scholarship	4,620	-	-	-	2,680	-	-	7,300
92568 - Floy Antley Wilhite Memorial Scholarship	3,240	-	-	-	2,470	(2,480)	-	3,230
92570 - Sidney Wilhite Endowment Scholarship in Criminal Justice	3,122	-	-	-	3,100	-	-	6,222
92580 - T. J. Williams Memorial Scholarship	390	-	-	-	400	-	-	790
92582 - Spirit of the Warhawk Endowed Scholarship	10,748	-	-	-	4,700	-	-	15,448
92590 - Ned Wright Endowment Memorial Scholarship	20,541	-	-	-	2,620	(2,710)	-	20,451
<b>TOTAL ENDOWED OPERATING FUNDS</b>	<b>\$ 1,352,201</b>	<b>\$ 7,147</b>	<b>\$ 14,500</b>	<b>\$ 3,918</b>	<b>\$ 456,958</b>	<b>\$ (221,909)</b>	<b>\$ (125,210)</b>	<b>\$ 1,487,605</b>

**The University of Louisiana at Monroe Foundation**  
**Analysis of Agency Endowment Accounts - Principal - Fair Market Value Basis**  
**For the Year Ending June 30, 2014**

Schedule 3

	Beginning Balance 6/30/2013	Revenues	Contributions Received	Transfers	Scholarships	Other Expenses	Ending Balance 6/30/2014
94150- Joseph A. Biedenharn Chair in Gerontology	\$ 1,832,640	\$ 312,988	\$ -	\$ (72,600)	\$ -	\$ (26,512)	\$ 2,046,516
94171 - Emy-Lou Biedenharn Chair in Music	1,449,726	228,310	-	(57,950)	-	(19,372)	1,600,714
94258 - Mary E. & Darrell L. Calhoun Chair in Pharmacology	1,586,114	268,351	-	(62,580)	-	(6,380)	1,785,505
94315 - Contractors Ed. Trust Fund Endowed Chair in Construction	1,804,520	290,279	-	(72,130)	-	(24,302)	1,998,367
94361 - Kitty DeGree Endowed Chair in Toxicology	1,698,235	274,018	-	(68,050)	-	(23,424)	1,880,779
98351 - Tom & Mayme Scott Endowed Chair - Clinical Pharmacy Practice	2,060,181	373,551	-	(81,380)	-	(31,975)	2,320,377
98389 - Hanna Spyker Eminent Scholars Chair in Education	1,919,618	330,286	-	(75,800)	-	(28,055)	2,146,049
<b>TOTAL ENDOWED CHAIRS</b>	<b>12,351,034</b>	<b>2,077,783</b>	<b>-</b>	<b>(490,490)</b>	<b>-</b>	<b>(160,020)</b>	<b>13,778,307</b>
94014 - Entergy Professorship in Computer Information Systems	149,343	23,506	-	(5,910)	-	(2,013)	164,926
94015 - Abell Endowed Professorship in Entrepreneurship	201,762	32,273	-	(8,040)	-	(2,713)	223,283
94016 - Frances Davis Hammond Professorship in Education	138,302	22,057	-	(5,530)	-	(1,859)	152,971
94017 - Entergy Professorship in Instructional Tech. in Teacher Ed.	154,885	25,007	-	(6,170)	-	(2,131)	171,591
94046 - Alumni Professorship in Accounting	100,456	15,203	-	(4,420)	-	(461)	110,778
94047 - George T. Walker Endowed Professorship in Entrepreneurship	169,259	26,863	-	(6,700)	-	(2,294)	187,128
94049 - Mary Ellen Walker Professorship in Early Childhood Education	144,269	22,842	-	(5,740)	-	(1,946)	159,425
94109 - Chase Professorship in Teacher Education	166,722	26,788	-	(6,660)	-	(2,248)	184,602
94118 - Tommy and Mary Barham Endowed Professorship in English	148,994	23,446	-	(5,930)	-	(2,011)	164,499
94129 - Beach Endowed Professorship in the School of Construction	137,315	21,607	-	(5,480)	-	(1,856)	151,586
94134 - BAPES Excellence Endowed Professorship in Accounting	100,226	15,168	-	(4,410)	-	(460)	110,524
94135 - Bellsouth Endowed Professorship in Science Education	157,869	24,878	-	(6,320)	-	(2,090)	174,337
94162 - Emy-Lou Biedenharn Endowed Professorship in Music	167,046	26,327	-	(6,700)	-	(2,203)	184,470
94316 - Endowed Professorship in Elect./Mech. in School of Con.	140,804	22,805	-	(5,610)	-	(1,906)	156,093
94344 - A. Dale Magoun Professorship in Mathematics	104,197	16,393	-	(4,170)	-	(1,377)	115,042
94356 - Kitty DeGree Endowed Professorship in Computer Info. System	146,663	23,666	-	(5,710)	-	(2,008)	162,611
94357 - Kitty DeGree Professorship for the Speech and Hearing Clinic	228,944	37,651	-	(9,130)	-	(3,217)	254,247
94358 - Kitty DeGree Professorship in Computer Science	210,027	33,362	-	(8,390)	-	(2,855)	232,143
94359 - Kitty DeGree Endowed Professorship in Biology	163,680	26,018	-	(6,520)	-	(2,191)	180,987
94392 - Endowed Professorship in English	190,706	30,042	-	(7,610)	-	(2,578)	210,560
94395 - Dr. Henry Hu Endowed Professorship in Entrepreneurship	138,858	21,839	-	(5,250)	-	(1,876)	153,571
94566 - Glenwood Regional Medical Center Professorship in Nursing B	141,891	23,630	-	(5,660)	-	(2,023)	157,839
94567 - Bruce and Lizabeth Boulware Professorship in Management	133,203	20,983	-	(5,210)	-	(1,794)	147,182
94568 - Glenwood Regional Medical Center Professorship in Nursing	199,424	31,367	-	(7,950)	-	(2,666)	220,176
94783 - Capital One Professorship in Mathematics	109,366	17,164	-	(4,300)	-	(1,475)	120,756
94784 - Governor James A. Noe and Linda Noe Laine Prof Agriculture	144,896	23,327	-	(5,630)	-	(2,000)	160,594
94785 - Sister Ligouri Lawton Endowed Professorship in Nursing	187,006	30,893	-	(7,460)	-	(2,640)	207,800
94786 - Hood / DeFatta Professorship in Accounting	142,416	22,346	-	(5,350)	-	(1,919)	157,493
94861 - Louisiana Real Estate Commission Endowed Prof. in Finance	109,737	17,520	-	(4,310)	-	(1,489)	121,458
94882 - John & Rosemary Luffey Professional in Residence End Prof.	100,177	15,160	-	(4,410)	-	(460)	110,468
94883 - George L. "Chip" Luffey Endowed Professorship in Kinesiology	108,304	16,994	-	(4,190)	-	(1,460)	119,648
94915 - Lillian L. and Fred A. Marx Endowed Professorship in Biology	112,928	18,066	-	(4,550)	-	(1,539)	124,906

The University of Louisiana at Monroe Foundation

Schedule 3

Analysis of Agency Endowment Accounts - Principal - Fair Market Value Basis (Continued)

For the Year Ending June 30, 2014

	Beginning Balance 6/30/2013	Revenues	Contributions Received	Transfers	Scholarships	Other Expenses	Ending Balance 6/30/2014
94937 - Vernon W. "Bodie" McCrory First Amendment Prof. in Mass Comm	178,406	29,012	-	(7,030)	-	(2,437)	197,951
94938 - L. M. McKneely Professorship in English Literature	133,247	20,981	-	(5,350)	-	(1,763)	147,115
94939 - L. M. McKneely Professorship in Humanities	134,918	22,238	-	(5,390)	-	(1,857)	149,910
94945 - Michelle McEacham Endowed Professorship in Accounting	104,169	16,388	-	(4,170)	-	(1,373)	115,015
98109 - John L. Luffey Sr. Endowed Professorship in Accounting	161,449	25,369	-	(6,230)	-	(2,163)	178,425
98111 - W. R. Hammond Professorship in Liberal Arts	188,148	29,641	-	(7,520)	-	(2,481)	207,789
98112 - Northeast Chapter Associated General Contractors of Am. (A)	164,448	25,848	-	(6,540)	-	(2,213)	181,543
98113 - Northeast Chapter Associated General Contractors of Am. (B)	162,079	25,477	-	(6,450)	-	(2,162)	178,944
98114 - ULM Endowed Professorship in Gerontology	194,107	30,502	-	(7,600)	-	(2,620)	214,389
98115 - Kitty DeGree Endowed Professorship in Education	168,612	26,531	-	(6,730)	-	(2,255)	186,157
98116 - ULM Endowed Professorship in Nursing	199,546	31,370	-	(7,690)	-	(2,691)	220,534
98117 - ULM Endowed Professorship in Education Administration	199,820	32,448	-	(8,000)	-	(2,731)	221,537
98118 - ULM Endowed Professorship in Geology	206,880	33,925	-	(8,270)	-	(2,876)	229,659
98119 - ULM Endowed Professorship in Entrepreneurship	231,962	36,896	-	(9,120)	-	(3,153)	256,586
98121 - State Farm Professorship in Insurance	180,776	29,762	-	(7,220)	-	(2,478)	200,840
98122 - Sister Jerome Crowley Professorship in Nursing	166,184	26,181	-	(6,630)	-	(2,235)	183,500
98123 - ULM Endowed Professorship in Communicative Disorders	188,233	29,626	-	(7,370)	-	(2,524)	207,966
98124 - Pfizer Inc - B. J. Robison Professorship in Pharmacy	186,529	29,489	-	(7,490)	-	(2,502)	206,027
98202 - Pfizer Inc - B. J. and Mary Jo Robison Prof. in Gerontology	210,445	33,185	-	(8,810)	-	(2,785)	232,035
98223 - Thurman Potts Professorship in Construction	129,756	20,894	100,000	(5,190)	-	(1,886)	243,574
98352 - Mayme & Tom Scott Professorship in Agriculture	206,789	32,508	-	(8,120)	-	(2,785)	228,392
98353 - Mayme & Tom Scott Professorship in Teaching Excellence	188,630	29,862	-	(7,480)	-	(2,528)	208,484
98372 - Lucy Shackelford Professorship in Kinesiology	126,128	19,940	-	(5,060)	-	(1,708)	139,300
98465 - Sister Anne Marie Twohig Professorship in Nursing	180,105	29,059	-	(7,190)	-	(2,468)	199,506
98468 - The Upshaw Family Professorship for the College of Education	112,997	18,332	-	(4,550)	-	(1,561)	125,218
98514 - Waste Management Endowed Professorship in Toxicology	180,274	29,505	-	(7,210)	-	(2,533)	200,036
98591 - Clarke Williams Jr. Prof. in Communicative Software Design	181,710	28,528	-	(6,860)	-	(2,446)	200,932
<b>TOTAL ENDOWED PROFESSORSHIPS</b>	<b>9,416,027</b>	<b>1,498,688</b>	<b>100,000</b>	<b>(374,690)</b>	<b>-</b>	<b>(124,969)</b>	<b>10,515,056</b>
94309 - James E. Cofer, Sr. Endowed First Generation Scholarship	100,543	15,216	-	(4,420)	-	(461)	110,877
94311 - Deborah J. Cofer Endowed First Generation Scholarship	100,543	15,216	-	(4,420)	-	(461)	110,877
94455 - First Generation Endowed Undergraduate Scholarship	108,644	17,651	-	(4,190)	-	(1,516)	120,588
<b>TOTAL ENDOWED SCHOLARSHIPS</b>	<b>309,730</b>	<b>48,083</b>	<b>-</b>	<b>(13,030)</b>	<b>-</b>	<b>(2,439)</b>	<b>342,343</b>
<b>TOTAL CHAIRS/PROFESSORSHIPS/SCHOLARSHIPS</b>	<b>\$ 22,076,791</b>	<b>\$ 3,624,552</b>	<b>\$ 100,000</b>	<b>\$ (878,210)</b>	<b>\$ -</b>	<b>\$ (287,428)</b>	<b>\$ 24,635,705</b>

**The University of Louisiana at Monroe Foundation**  
**Analysis of Agency Endowment Accounts - Operating - Fair Market Value**  
**For the Year Ending June 30, 2014**

Schedule 4

	Beginning Balance 7/1/2013	Contributions					Ending Operating Balance 6/30/2014	Add: Ending Principal Balance 6/30/2014	Total Agency Accounts 6/30/2014
		Revenues	Rec'd	Transfers	Scholarships	Other Expenses			
91150 - Joseph A. Biedenharn Chair in Gerontology	\$ 233,681	\$ -	\$ -	\$ 72,600	\$ -	\$ (72,782)	233,499	\$ 2,046,517	\$ 2,280,016
91171 - Emy-Lou Biedenharn Chair in Music	59,010	-	-	57,950	-	(56,088)	60,872	1,600,715	1,661,587
91258 - Mary E. & Darrell L. Calhoun Chair in Pharmacology	182,660	-	-	62,580	-	(37,052)	208,188	1,785,504	1,993,692
91315 - Contractors Ed. Trust Fund Endowed Chair in Construction	95,660	-	-	72,130	-	(78,746)	89,044	1,998,367	2,087,411
91361 - Kitty DeGree Endowed Chair in Toxicology	110,990	-	-	68,050	-	(10,045)	168,995	1,880,779	2,049,774
92351 - Tom & Mayme Scott Endowed Chair - Clinical Pharmacy Practice	403,690	-	-	81,380	-	(37,410)	447,660	2,320,377	2,768,037
92389 - Hanna Spyker Eminent Scholars Chair in Education	259,930	-	-	75,800	-	(96,059)	239,671	2,146,049	2,385,720
<b>TOTAL ENDOWED CHAIRS</b>	<b>1,345,621</b>	<b>-</b>	<b>-</b>	<b>490,490</b>	<b>-</b>	<b>(388,182)</b>	<b>1,447,929</b>	<b>13,778,308</b>	<b>15,226,237</b>
91014 - Entergy Professorship in Computer Information Systems	5,990	-	-	5,910	-	(5,990)	5,910	164,926	170,836
91015 - Abell Endowed Professorship in Entrepreneurship	9,840	-	-	8,040	-	(7,010)	10,870	223,283	234,153
91016 - Frances Davis Hammond Professorship in Education	7,460	-	-	5,530	-	(5,620)	7,370	152,971	160,341
91017 - Entergy Professorship in Instructional Tech. in Teacher Ed.	10,010	-	-	6,170	-	(5,315)	10,865	171,591	182,456
94046 - Alumna Professorship in Accounting	-	-	-	4,420	-	-	4,420	110,778	115,198
91047 - George T. Walker Endowed Professorship in Entrepreneurship	6,620	-	-	6,700	-	-	13,320	187,128	200,448
91049 - Mary Ellen Walker Professorship in Early Childhood Education	7,150	-	-	5,740	-	(5,342)	7,548	159,425	166,973
91109 - Chase Professorship in Teacher Education	6,650	-	-	6,660	-	(7,163)	6,147	184,602	190,749
91118 - Tommy and Mary Barham Endowed Professorship in English	5,950	-	-	5,930	-	(3,530)	8,350	164,499	172,849
91129 - Beach Endowed Professorship in the School of Construction	5,470	-	-	5,480	-	-	10,950	151,586	162,536
94134 - BAPES Excellence Endowed Prof	-	-	-	4,410	-	-	4,410	110,524	114,934
91135 - Bellsouth Endowed Professorship in Science Education	6,530	-	-	6,320	-	(6,509)	6,341	174,337	180,678
91162 - Emy-Lou Biedenharn Endowed Professorship in Music	6,930	-	-	6,700	-	(6,930)	6,700	184,470	191,170
91316 - Endowed Professorship in Elect./Mech. in School of Con.	9,900	-	-	5,610	-	(15,832)	(322)	156,093	155,771
91344 - A. Dale Magoun Professorship in Mathematics	4,130	-	-	4,170	-	-	8,300	115,042	123,342
91356 - Kitty DeGree Endowed Professorship in Computer Info. System	8,910	-	-	5,710	-	(2,927)	11,693	162,611	174,304
91357 - Kitty DeGree Professorship for the Speech and Hearing Clinic	19,710	-	-	9,130	-	(10,558)	18,282	254,247	272,529
91358 - Kitty DeGree Professorship in Computer Science	10,440	-	-	8,390	-	(2,439)	16,391	232,143	248,534
91359 - Kitty DeGree Endowed Professorship in Biology	8,150	-	-	6,520	-	(8,153)	6,517	180,987	187,504
91392 - Endowed Professorship in English	7,820	-	-	7,610	-	(3,100)	12,330	210,560	222,890
91395 - Dr. Henry Hu Endowed Professorship in Entrepreneurship	5,470	-	-	5,250	-	-	10,720	153,571	164,291
91566 - Glenwood Regional Medical Center Professorship in Nursing B	13,650	-	-	5,660	-	(2,328)	16,982	157,839	174,821
91567 - Bruce and Lizabeth Boulware Professorship in Management	5,460	-	-	5,210	-	(5,493)	5,177	147,182	152,359
91568 - Glenwood Regional Medical Center Professorship in Nursing	7,860	-	-	7,950	-	(6,770)	9,040	220,176	229,216
91783 - Capital One Professorship in Mathematics	4,060	-	-	4,300	-	-	8,360	120,756	129,116
91784 - Governor James A. Noe and Linda Noe Laine Prof Agriculture	9,260	-	-	5,630	-	(3,839)	11,052	160,594	171,646
91785 - Sister Ligouri Lawton Endowed Professorship in Nursing	16,610	-	-	7,460	-	(5,349)	18,721	207,800	226,521
91786 - Hood / DeFatta Professorship in Accounting	5,260	-	-	5,350	-	(870)	9,740	157,493	167,233
91861 - Louisiana Real Estate Commission Endowed Prof. in Finance	5,430	-	-	4,310	-	(2,500)	7,240	121,458	128,698
94882 - John & Rosemary Luffey Prof	-	-	-	4,410	-	-	4,410	110,468	114,878
91883 - George L. "Chip" Luffey Endowed Professorship in Kinesiology	4,000	-	-	4,190	-	-	8,190	119,648	127,838
91915 - Lillian L. and Fred A. Marx Endowed Professorship in Biology	6,410	-	-	4,550	-	(6,167)	4,793	124,906	129,699
91937 - Vernon W. "Bodie" McCrory First Amendment Prof. in Mass Comm	13,320	-	-	7,030	-	(6,480)	13,870	197,951	211,821
91938 - L. M. McKneely Professorship in English Literature	5,400	-	-	5,350	-	(6,629)	4,121	147,115	151,236
91939 - L. M. McKneely Professorship in Humanities	11,050	-	-	5,390	-	(7,365)	9,075	149,910	158,985
91945 - Michelle McEacham Endowed Professorship in Accounting	4,130	-	-	4,170	-	(3,995)	4,305	115,015	119,320
92109 - John L. Luffey Sr. Endowed Professorship in Accounting	6,200	-	-	6,230	-	(4,116)	8,314	178,425	186,739
92111 - W. R. Hammond Professorship in Liberal Arts	7,730	-	-	7,520	-	(7,858)	7,392	207,789	215,181

The University of Louisiana at Monroe Foundation

Schedule 4

Analysis of Agency Endowment Accounts - Operating - Fair Market Value (Continued)  
For the Year Ending June 30, 2014

	Beginning	Contributions					Ending	Add: Ending	Total
	Balance 7/1/2013	Revenues	Rec'd	Transfers	Scholarships	Other Expenses	Operating Balance 6/30/2014	Principal Balance 6/30/2014	Agency Accounts 6/30/2014
92112 - Northeast Chapter Associated General Contractors of Am. (A)	6,360	-	-	6,540	-	(6,703)	6,197	181,543	187,740
92113 - Northeast Chapter Associated General Contractors of Am. (B)	6,280	-	-	6,450	-	(7,162)	5,568	178,944	184,512
92114 - ULM Endowed Professorship in Gerontology	7,460	-	-	7,600	-	(4)	15,056	214,389	229,445
92115 - Kitty DeGree Endowed Professorship in Education	6,710	-	-	6,730	-	(6,709)	6,731	186,157	192,888
92116 - ULM Endowed Professorship in Nursing	7,760	-	-	7,690	-	(3,729)	11,721	220,534	232,255
92117 - ULM Endowed Professorship in Education Administration	8,300	-	-	8,000	-	(2,806)	13,494	221,537	235,031
92118 - ULM Endowed Professorship in Geology	13,180	-	-	8,270	-	(1,687)	19,763	229,659	249,422
92119 - ULM Endowed Professorship in Entrepreneurship	11,710	-	-	9,120	-	(8,448)	12,382	256,586	268,968
92121 - State Farm Professorship in Insurance	7,410	-	-	7,220	-	(5,193)	9,438	200,840	210,278
92122 - Sister Jerome Crowley Professorship in Nursing	6,830	-	-	6,630	-	(5,883)	7,577	183,500	191,077
92123 - ULM Endowed Professorship in Communicative Disorders	7,550	-	-	7,370	-	(5,880)	9,040	207,966	217,006
92124 - Pfizer Inc - B. J. Robison Professorship in Pharmacy	7,730	-	-	7,490	-	(5,281)	9,939	206,027	215,966
92262 - Pfizer Inc - B. J. and Mary Jo Robison Prof. in Gerontology	8,850	-	-	8,810	-	-	17,660	232,035	249,695
92223 - Thurman Potts Professorship in Construction	8,320	-	-	5,190	-	(4,669)	8,841	243,374	252,415
92352 - Mayme & Tom Scott Professorship in Agriculture	8,030	-	-	8,120	-	(8,028)	8,122	228,392	236,514
92353 - Mayme & Tom Scott Professorship in Teaching Excellence	8,710	-	-	7,480	-	(7,170)	9,020	208,484	217,504
92372 - Lucy Shackelford Professorship in Kinesiology	5,640	-	-	5,060	-	(5,380)	5,320	139,300	144,620
92465 - Sister Anne Marie Twohig Professorship in Nursing	8,880	-	-	7,190	-	(2,813)	13,257	199,506	212,763
92468 - The Upshaw Family Professorship for the College of Education	7,080	-	-	4,550	-	(4,674)	6,956	125,218	132,174
92514 - Waste Management Endowed Professorship in Toxicology	14,710	-	-	7,210	-	(1,453)	20,467	200,035	220,502
92591 - Clarke Williams Jr. Prof. in Communicative Software Design	6,810	-	-	6,860	-	(611)	13,059	200,932	213,991
<b>TOTAL ENDOWED PROFESSORSHIPS</b>	<b>453,270</b>	<b>-</b>	<b>-</b>	<b>374,690</b>	<b>-</b>	<b>(260,458)</b>	<b>567,502</b>	<b>10,515,057</b>	<b>11,082,559</b>
91309 - James E. Coffey, Sr. Endowed First Generation Scholarship	-	-	-	4,420	-	-	4,420	110,877	115,297
91311 - Deborah J. Coffey Endowed First Generation Scholarship	-	-	-	4,420	-	-	4,420	110,877	115,297
91455 - First Generation Endowed Undergraduate Scholarship	8,000	-	-	4,190	-	-	12,190	120,588	132,778
<b>TOTAL ENDOWED SCHOLARSHIPS</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>13,030</b>	<b>-</b>	<b>-</b>	<b>21,030</b>	<b>342,342</b>	<b>363,372</b>
<b>TOTAL CHAIRS/PROFESSORSHIPS/SCHOLARSHIPS</b>	<b>\$ 1,806,891</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 878,210</b>	<b>\$ -</b>	<b>\$ (648,640)</b>	<b>\$ 2,036,461</b>	<b>\$ 24,635,707</b>	<b>\$ 26,672,168</b>

**The University of Louisiana at Monroe Foundation**  
**Analysis of Temp Rest Funds - Dept. Fair Market Value Basis**  
**For the Year Ending June 30, 2014**

Schedule 5

	Beginning Balance	Revenues	Contributions Received	Pledge Activity	Transfers	Scholarships	Other Expenses	Ending Balance
91366 - Kitty DeGree Unitrust ULM Fund Endowment	\$ 2,087,448	\$ 68,694	\$ -	\$ -	\$ (2,152,089)	\$ -	\$ (4,053)	\$ (0)
92600 - Construction Guild Fund	17,172	14,804	2,180	-	-	-	(15,472)	18,684
92601 - Department of Accounting Excellence Fund	187,679	-	48,345	(23,324)	-	(600)	(41,722)	170,378
92606 - Acute Toxicology Internship Fund	2,657	-	1,500	-	-	-	(208)	3,949
92607 - Ace's Adventures Fund	357	-	-	-	-	-	-	357
92610 - Department of Agriculture Fund	22,094	-	4,167	(2,609)	-	-	(3,566)	20,086
92614 - Agriculture DTA Chapter Fund	4,849	530	500	-	-	-	(1,550)	4,329
92615 - Agriculture Research Fund	28	-	-	-	-	-	-	28
92619 - CBA Center for Business and Economic Research Fund	2,838	-	-	-	-	-	(1,049)	1,790
92622 - "All Things ULM" Fund	568	-	-	-	-	-	-	568
92625 - Department of Alumni Relations Fund	277	-	-	-	-	-	-	277
92626 - Aquatic Services Fund	87	-	-	-	-	-	-	87
92640 - Division of Art Foundation Fund	3,007	-	165	(25)	1,600	-	(2,011)	2,737
92645 - College of Arts & Sciences	1,577	-	145	67	-	-	(969)	820
92646 - Jack Collins Memorial Fund	60	-	-	-	-	-	-	60
92655 - Department of Athletics Fund	4,289	-	-	-	-	-	-	4,289
92656 - Atmospheric Sciences Program - Department of Geosciences	1,026	-	-	-	-	-	(147)	879
92660 - Department of Aviation Fund	368	-	-	-	-	-	-	368
92664 - ULM Bronze Warhawk Fund	250	-	-	-	-	-	-	250
92665 - Bayou Walk Project	12,503	-	-	-	-	-	-	12,503
92667 - ULM Bus Fund	14	-	-	-	-	-	-	14
92668 - Chief Business Officer Fund	2,000	-	-	-	-	-	-	2,000
92670 - Department of Biology Fund	16,080	-	1,125	-	-	-	(2,796)	14,408
92671 - Biology Laboratory Support Fund	5,198	-	4,077	-	-	-	(294)	8,981
92672 - Introductory Biology Support Fund	2,836	-	-	-	-	-	-	2,836
92675 - Band Support Group Fund	9,884	-	7,837	-	-	-	(6,546)	11,374
92677 - ULM Campus Enhancement Fund	174	-	-	-	-	-	-	174
92683 - Sigma Xi Grant-in-Aid Research - Dr. Carey Pope	500	-	-	-	-	-	-	500
92719 - School of Construction Mgmt Industry Adv. Council Bldg. Fund	49,435	1,500	15,775	-	-	-	(11,251)	55,459
92720 - School of Construction Fund	75,315	315	21,652	19,909	-	(750)	(51,325)	65,117
92722 - School of Construction Management Beach Building Fund	5,563	-	-	-	-	-	(5,563)	-
92724 - College of Business Administration Development Fund	10,710	-	1,000	-	-	-	(11,660)	50
92725 - College of Business Administration Fund	114,283	405	51,796	(9,130)	2,050	(1,500)	(33,935)	123,968
92726 - Department of Construction and Operation Fund	8	-	-	-	-	-	-	8
92727 - Department of Custodial Fund	4	-	-	-	-	-	-	4
92728 - College of Business Administration Faculty Fellowship Fund	-	-	-	-	6,500	-	(6,500)	-
92729 - Business Symposium Fund	-	-	-	-	1,000	-	(1,000)	-
92731 - Excellence in Business Management	21,501	-	5,225	-	-	-	(1,423)	25,303
92732 - Business Outlook Summit	13,575	925	2,500	-	-	(3,000)	(1,858)	12,142
92733 - Experiential Training Fund	2,284	230	-	-	-	-	(646)	1,868
92734 - Excellence in Business Advertising Fund	14,817	-	5,000	9,872	-	-	-	29,690
92738 - Campus Activities Board Fund	372	-	-	-	-	-	(60)	312
92739 - Career Connections	357	50	2,594	-	-	-	(1,634)	1,367
92740 - Cancer Research Fund	85,397	-	-	-	-	-	(5,000)	80,397
92741 - P. Candella Memorial Fund for Occupational Therapy	1,513	-	-	-	-	-	-	1,513
92742 - College of Pharmacy Career Day Fund	120,318	9,000	-	-	287	-	(14,339)	115,266
92744 - College of Business Case Study Classroom	1,413	-	-	-	-	-	-	1,413
92745 - College to College Katrina Relief Fund	1,015	-	-	-	-	-	-	1,015
92746 - College of Business Professional Development Fund	1,974	-	-	-	-	-	-	1,974

The University of Louisiana at Monroe Foundation  
 Analysis of Temp Rest Funds - Dept. Fair Market Value Basis  
 For the Year Ending June 30, 2014

Schedule 5

	Beginning Balance	Revenues	Contributions Received	Pledge Activity	Transfers	Scholarships	Other Expenses	Ending Balance
92763 - Center for Insurance Innovation	171	-	-	-	-	-	-	171
92765 - Chautauqua Nexus	25	-	-	-	-	-	-	25
92766 - College of Pharmacy Project Chance Award	995	-	-	-	-	-	-	995
92770 - Department of Chemistry Fund	11,172	-	-	-	-	-	(70)	11,102
92772 - Choral Music Support Fund	2,227	900	2,893	-	-	-	(2,870)	3,149
92774 - ULM Child Development Center Fund	1,147	-	750	-	-	-	-	1,897
92776 - Clinical Pharmacy Continuing Education Fund	2,019	-	-	-	(2,019)	-	-	-
92777 - ULM Choral Alumni Fund	49	-	-	-	-	-	-	49
92780 - Clinical Pharmacy Practice Fund	1,928	-	-	-	7,496	-	-	9,424
92785 - Pharmacy Computer Fund	2,027	-	-	-	(2,027)	-	-	-
92789 - Medical Laboratory Science Fund	9,305	-	395	27	-	(1,571)	(160)	7,996
92790 - College of Education and Human Development Fund	15,570	4,279	2,626	(498)	-	-	(5,689)	16,288
92795 - CEHD Diversity Foundation Fund	2,120	-	31	(56)	-	-	(15)	2,080
92798 - CEHD Literacy Fund	19	-	-	-	-	-	-	19
92810 - CODI Enhancement Fund	361	-	-	-	-	-	-	361
92813 - CODI - Eatery Fund	675	-	-	-	-	-	-	675
92815 - Department of Computer Information Systems Fund	629	-	-	-	-	-	-	629
92825 - Dance Program Support Fund	48	-	-	-	-	-	-	48
92826 - Counseling Professional Development Fund	959	-	-	-	-	-	-	959
92827 - The Council on Aging Health Screening Fund	220	-	-	-	(220)	-	-	-
92828 - The Counseling Center Fund	327	-	-	-	-	-	-	327
92830 - Department of Computer Science Fund	12,453	-	5,500	-	-	-	(2,365)	15,588
92834 - Judy Difley Business Fund	2,713	-	-	-	-	-	-	2,713
92835 - Department of Continuing Education Fund	3,126	-	2,000	-	-	-	(2,301)	2,826
92836 - Clinical Laboratory Science Continuing Education Fund	3,498	-	-	-	-	-	-	3,498
92838 - Kitty DeGree University Enhancement Fund	83,481	-	-	-	-	-	-	83,481
92842 - Kitty DeGree ULM Police Department Enhancement Fund	3,368	-	-	-	-	-	-	3,368
92843 - Department of Dental Hygiene Fund	1,461	-	521	(140)	-	-	(1,697)	146
92844 - Division of Enrollment Management	10	-	-	-	-	-	-	10
92845 - Department of Environment & Earth Sciences Fund	934	-	-	-	-	-	-	934
92846 - Educational Leadership & Counseling Fund	96	-	-	-	-	-	-	96
92848 - Department of English	2,599	-	-	-	-	-	-	2,599
92849 - Entrepreneurship Study Center Fund	293	-	-	-	-	-	-	293
92851 - Department of English - Textbook Fund	36,982	-	3,578	-	-	-	(4,245)	36,315
92855 - Excellence in Industrial Management Fund	48	-	-	-	-	-	-	48
92857 - Excellence in Interior Design	386	-	-	-	-	-	-	386
92858 - Envision ULM Fund	16	-	-	-	-	-	-	16
92860 - Field Experiences Fund	412	-	-	-	-	-	-	412
92862 - Exercise is Medicine Foundation Fund	1	-	-	-	-	-	-	1
92863 - Executive Vice President Fund	2,090	-	-	-	3,500	-	(749)	4,841
92871 - Department of Economics Excellence Fund	6,315	-	107	-	-	-	(140)	6,282
92872 - Department of Finance Excellence Fund	5,961	-	250	(100)	-	-	(241)	5,870
92874 - Facilities and Maintenance Department Fund	453	-	-	-	-	-	-	453
92875 - SOAR "O" - Faculty Development	-	-	3,000	-	-	-	-	3,000
92876 - WISE - Workforce Innovation for a Stronger Economy	-	-	100,000	-	-	-	-	100,000
92880 - Faculty & Academic Enhancement Fund	633	-	-	-	3,500	-	(607)	3,526
92889 - Department of Food Service Fund	13	-	-	-	-	-	-	13
92890 - Department of Foreign Language Fund	1,936	1,620	130	-	-	-	(2,647)	1,039
92905 - Friends of the Family Fund	398	-	-	-	-	-	-	398

**The University of Louisiana at Monroe Foundation**  
**Analysis of Temp Rest Funds - Dept. Fair Market Value Basis**  
**For the Year Ending June 30, 2014**

Schedule 5

	Beginning Balance	Revenues	Contributions Received	Pledge Activity	Transfers	Scholarships	Other Expenses	Ending Balance
92915 - Graduate Studies and Research Fund	1,627	-	1,134	(417)	-	-	-	2,394
92919 - MSN Geriatric Nursing Fund	23,750	-	-	-	-	-	-	23,750
92920 - Department of Geology Fund	4,472	-	-	-	-	-	-	4,472
92921 - Brian Gregory Memorial Library Fund	322	-	-	-	-	-	-	322
92923 - Geology Alumni Fund	1,443	-	-	-	-	-	-	1,443
92926 - LSLA Excellence in Insurance Fund	62	-	65	-	-	-	-	127
92928 - College of Health Sciences	3,942	-	1,225	(417)	-	-	-	4,750
92929 - College of Health Science Building Fund	50,539	-	1,667	(1,587)	-	-	(39,561)	11,058
92935 - Diamond Anniversary Fund	770	-	-	-	-	-	-	770
92936 - Department of Health Studies	25	-	-	-	-	-	-	25
92937 - ULM HELPS	24	-	-	-	-	-	-	24
92959 - Herbarium - Wildflower Rescue Fund	0	-	-	-	-	-	-	0
92961 - Herbarium Support Fund	333	-	-	-	-	-	-	333
92963 - Roderick Hickman Memorial Fund	120	-	-	-	-	-	-	120
92965 - Department of History Fund	5,202	-	567	-	-	-	(297)	5,472
92967 - A. M. Chick Hobbs Memorial	214	-	-	-	-	-	-	214
92970 - Department of Family & Consumer Sciences Fund	119	-	-	-	-	-	-	119
92990 - Horticulture Program Fund	496	-	-	-	-	-	-	496
92995 - Department of Human Resources Fund	356	-	325	(125)	-	-	-	556
93000 - Indian Aquatic Club	99	-	-	-	-	-	-	99
93001 - ULM Scouts	5,554	480	-	-	-	-	(1,417)	4,617
93005 - Institutional Effectiveness Fund	314	-	-	-	-	-	-	314
93008 - Interfraternity Council (IFC) Fund	1,241	4,475	-	-	500	-	(820)	5,397
93009 - Department of Internal Auditing	111	-	-	-	-	-	-	111
93010 - Institute of Gerontology Fund	255	-	-	-	-	-	-	255
93011 - International Student Enhancement Fund	1,440	-	-	-	-	-	-	1,440
93012 - Intersection of Science and Religion	263	-	-	-	-	-	-	263
93013 - Internship Support Fund	27,203	-	11,558	98	(10,000)	-	(15,871)	12,987
93020 - University Planning and Analysis Fund	955	-	-	-	-	-	-	955
93025 - International Student Recruitment Fund	865	-	-	-	-	-	-	865
93027 - ULM's Investiture	11,619	-	-	-	-	-	-	11,619
93030 - Communications Department Enhancement Fund	766	-	760	-	-	-	(509)	1,017
93035 - Melvin Rambin Memorial	3,415	-	-	-	-	-	-	3,415
93040 - KXUL Radio Development Fund	4,958	-	-	-	-	-	(90)	4,868
93041 - KEDM Capital Projects Fund	11,011	-	665	-	-	-	(33)	11,643
93042 - Paul and Carolyn Lasseigne Gift Annuity for Pharmacy	3,188	1,498	-	-	-	-	(711)	3,975
93044 - Lambda Pi Eta, Theta Theta Chapter Fund	10	-	-	-	-	-	-	10
93045 - DREAM Fund	2,928	-	109,331	(56)	-	-	(63,046)	49,157
93046 - ULM Landscaping Fund	3,239	-	1,000	-	-	-	-	4,239
93047 - LAS Annual Meeting 2011	895	-	-	-	-	-	-	895
93050 - Criminal Justice Foundation Fund	214	-	-	-	-	-	-	214
93054 - Katrina / Rita Student Relief Fund	4,526	-	-	-	-	-	-	4,526
93065 - ULM School Law Conference	6,065	-	-	-	-	-	(346)	5,719
93080 - Library Gift Fund	789	-	-	-	-	-	-	789
93085 - ULM Hawk Line (Dance) Team	11,999	7,543	-	-	-	-	(13,948)	5,594
93100 - Louisiana Small Business Development Center Fund	9,446	1,250	500	-	-	-	(3,763)	7,433
93109 - Patti B. McGahan Memorial Growth Fund	2,292	-	-	-	-	-	(218)	2,074
93110 - Marketing Excellence Fund	3,305	1,560	1,000	-	240	-	(2,473)	3,632
93112 - The Theresa Marsala Memorial Nursing Fund	31,363	-	5,000	-	-	-	-	36,363

**The University of Louisiana at Monroe Foundation**  
**Analysis of Temp Rest Funds - Dept. Fair Market Value Basis**  
**For the Year Ending June 30, 2014**

Schedule 5

	Beginning Balance	Revenues	Contributions Received	Pledge Activity	Transfers	Scholarships	Other Expenses	Ending Balance
93120 - Department of Mathematics Fund	29,354	-	1,814	-	-	-	(5,674)	25,495
93126 - MBA Association Fund	745	-	71	-	-	-	(4)	813
93127 - MBA Program Fund	563	-	250	-	-	-	-	813
93128 - Microbiology Lab Support Fund	2,512	-	1,367	-	-	-	-	3,879
93131 - Museum of Natural History - General Fund	8,777	130	195	(65)	-	-	(1,256)	7,781
93134 - Museum of Natural History - Geosciences	7,573	-	2,500	-	-	-	(53)	10,020
93136 - Museum Fish Fund	2,979	-	1,500	-	-	-	(263)	4,217
93137 - Miss ULM Pageant Fund	5,870	4,669	-	-	8	-	(3,119)	7,428
93138 - Primo Salus Oralis Society - Dental Hygiene Fund	18,591	-	4,571	-	-	-	(6,091)	17,071
93139 - Mobile Health Screening Unit	6,000	250	-	-	-	-	-	6,250
93141 - Mobile Dental Hygiene Unit	31,793	-	-	-	-	-	-	31,793
93142 - ULM Mock Trial Fund	2,809	750	4,060	-	-	-	(5,038)	1,581
93145 - National Pan-Hellenic Council (NPHC) Fund	-	10,975	200	-	(1,487)	-	(3,759)	5,928
93146 - National Panhellenic Conference (NPC) Fund	-	23,296	150	-	8	-	(14,597)	8,857
93152 - ULM Association of Retired Faculty and Administration Fund	2,359	-	-	-	-	-	-	2,359
93154 - Performance Enhancement Fund	10,997	-	-	-	-	-	(5,190)	4,807
93155 - ULM Music Scholarship and Enhancement Fund	1,623	-	-	-	-	-	-	1,623
93156 - Music Faculty Brass Quintet Support Fund	677	-	150	-	-	-	(381)	446
93158 - Pharmacy and Cancer Research Center Fund	80,518	-	20,000	-	-	-	(7,815)	92,702
93159 - Pharmacy Care Lab	108,085	510	5,000	-	-	-	(8,829)	104,766
93160 - Northeast Louisiana Press Club Fund	3,852	-	-	-	-	-	-	3,852
93164 - Radiologic Technology - Energized Lab Fund	4,808	-	-	-	-	-	-	4,808
93166 - College of Pharmacy Building Fund	23,303	-	-	-	-	-	-	23,303
93167 - Recruitment and Admissions Fund	5,949	-	1,087	-	-	-	(1,966)	5,070
93168 - Pharmacy Faculty Development Fund	36,348	-	1,460	(100)	-	-	(778)	36,930
93169 - College of Pharmacy Student Affairs Fund	85	-	-	-	(85)	-	-	-
93171 - College of Pharmacy Golf Tournament Fund	2,020	-	-	-	(2,020)	-	-	-
93172 - College of Pharmacy Student Publications Fund	120	-	-	-	-	-	-	120
93176 - President's Academy Fund	2,436	-	500	-	-	(2,800)	(283)	(147)
93179 - Diversity Research Fund	5,000	-	-	-	-	-	-	5,000
93180 - Business Affairs Foundation Account	195	-	-	-	-	-	-	195
93182 - ULM Criminal Justice Alumni Association	209	-	-	-	-	-	-	209
93190 - Guest Artist Fund for School of Visual & Performing Arts	27	-	4,781	-	-	-	(4,781)	27
93205 - Department of Political Science Fund	170	-	-	-	-	-	-	170
93208 - El Sayed Research Group Fund	37	-	4,634	-	-	-	(2,552)	2,119
93212 - ULM Speech and Debate Club Fund	496	-	-	-	-	-	-	496
93215 - ULM Honors Program Fund	10,843	2,760	-	-	-	-	(1,202)	12,401
93219 - Office of Sponsored Programs & Research Fund	1,110	-	-	-	-	-	-	1,110
93220 - ULM Small Business Development Center Fund	310	-	-	-	-	-	-	310
93221 - Student Health Services Fund	252	-	-	-	-	-	(252)	-
93222 - Small Business Development Center - Camp Enterprise	593	-	-	-	-	-	-	593
93223 - Theatre Development Fund	1,710	-	-	-	-	-	-	1,710
93226 - SOAR Brown Theatre Complex	331	-	-	-	-	-	-	331
93227 - SOAR "O" - ULM Technology Enhancement	5,285	-	-	-	-	-	-	5,285
93228 - College of Pharmacy Student Travel Fund	198	-	250	-	(202)	-	(13)	233
93230 - ULM Water Ski Team Fund	161	-	-	-	-	-	-	161
93231 - Watson Brake Site Fund	280	-	-	-	-	-	-	280
93235 - Oscar Wright Memorial	375	-	-	-	-	-	-	375
93250 - School of Nursing Fund	6,304	-	479	16	800	-	(7,819)	(219)

**The University of Louisiana at Monroe Foundation**  
**Analysis of Temp Rest Funds - Dept. Fair Market Value Basis**  
**For the Year Ending June 30, 2014**

Schedule 5

	Beginning Balance	Revenues	Contributions Received	Pledge Activity	Transfers	Scholarships	Other Expenses	Ending Balance
93251 - School of Nursing Faculty Salary Fund	39,613	-	-	-	50,000	-	(43,434)	46,179
93252 - School of Nursing Building Fund	167,633	-	50,500	(38,873)	(50,800)	-	(3,546)	124,914
93260 - Department of Occupational Therapy Fund	1,536	-	-	-	-	-	-	1,536
93265 - Opera Fund	1,895	7,262	9,775	-	-	-	(14,698)	4,233
93282 - Pharmacy Medicaid Disease Management Fund	56	-	-	-	-	-	-	56
93285 - American Society of Health-System Pharmacists Seed Grant Fd	125	-	-	-	-	-	-	125
93287 - ULM Pharmaceutics Research and Travel Support Fund	304	-	-	-	-	-	-	304
93290 - Pharmacy Agency Fund	128,247	13,428	26,449	(1,184)	-	-	(47,501)	119,438
93291 - Duffillo Society - Pharmacy Fund	226,400	-	28,342	37,392	-	-	(6,211)	285,923
93293 - Pharmacy Continuing Education Fund	1,210	-	-	-	(1,210)	-	-	-
93311 - Department of Basic Pharmaceutical Sciences	1,127	-	-	-	-	-	(100)	1,027
93312 - Poverty Point World Heritage Initiative	7,866	-	22,022	-	-	-	(5,580)	24,308
93313 - Preparatory Academy of Music at ULM Fund	6	-	-	-	-	-	-	6
93314 - President's Lyceum Series	23,876	950	2,100	-	-	-	-	26,926
93318 - Department of Kinesiology Fund	2,627	-	585	-	-	-	(601)	2,611
93325 - Professional Development Fund	412	-	-	-	-	-	-	412
93327 - PREEP Program Fund	2,653	-	-	-	-	-	-	2,653
93335 - Department of Psychology Fund	5,096	-	500	-	-	-	-	5,596
93340 - Department of Physics Fund	4,313	-	-	-	-	-	(50)	4,262
93350 - KEDM Fund	90,206	238	179,371	(120)	-	-	(220,148)	49,547
93353 - University Relations / Photography Fund	1,596	-	-	-	-	-	-	1,596
93360 - Department of Testing Fund	213	-	-	-	-	-	-	213
93370 - American Enterprise & Society Fund	1,689	-	-	-	-	-	-	1,689
93375 - Toxicology Aquatic Laboratory Fund	27	-	-	-	-	-	-	27
93376 - Toxicology Program Support Fund	7,465	-	153	-	-	-	-	7,618
93381 - Department of Curriculum and Instruction	1,874	-	-	-	-	-	-	1,874
93390 - Radiologic Technologic Program Fund	2,768	-	1,015	(100)	-	-	(748)	2,935
93402 - Department of Recreational Services	811	-	100	-	-	-	(870)	41
93403 - John and Marion Richters Risk Mgmt. & Ins. Mentorship Fund	2,220	-	258	-	-	-	-	2,479
93406 - RSVP - Good Neighbor Fund	3,749	-	-	-	-	-	(830)	2,919
93410 - Alumni ROTC Fund	180	-	-	-	-	-	-	180
93418 - Nan Salisbury Travel Award	178	-	1,000	-	-	-	(1,281)	(103)
93420 - School of Music Fund	3,002	-	45	-	-	-	(828)	2,220
93463 - Sigma Tau Delta, Beta Zeta Chapter Fund	198	2,125	517	-	-	-	(2,277)	563
93464 - Senior Class Gift Fund	2,678	-	-	-	-	-	-	2,678
93466 - NAWIC Shreveport Chapter Fund	978	-	-	-	-	-	-	978
93467 - ULM Social Work Program Fund	4,602	-	-	-	-	-	-	4,602
93468 - Student Affairs Division Fund	1,709	-	-	-	1,500	-	(2,811)	398
93469 - Sigma Delta Pi National Spanish Honor Society Fund	263	-	-	-	-	-	(32)	231
93470 - ULM Sociology Program Fund	1,059	-	25	-	-	-	-	1,084
93471 - Student Success Center	30,438	-	1,827	-	-	-	(934)	31,331
93472 - Strategic Initiatives Fund	250	-	-	-	-	-	-	250
93473 - Social Studies Fair - Region III	474	-	3,082	-	200	-	(2,212)	1,543
93474 - Social Science Research Laboratory Fund	3,304	-	-	-	-	-	-	3,304
93476 - SOT Novartis Award Fund (Society of Toxicology)	702	-	-	-	-	-	-	702
93477 - Special Collections Fund	-	-	3,350	-	-	-	(3,350)	-
93479 - ULM Speech and Hearing Center Fund	880	-	530	-	-	-	-	1,410
93480 - ULM Cheerleaders Fund	19,688	5,378	23,716	-	1,003	-	(31,545)	18,240
93481 - The Charles F. Stamper Fund	11,200	-	17,000	(143)	-	-	-	28,057

**The University of Louisiana at Monroe Foundation**  
**Analysis of Temp Rest Funds - Dept. Fair Market Value Basis**  
**For the Year Ending June 30, 2014**

Schedule 5

	Beginning Balance	Revenues	Contributions Received	Pledge Activity	Transfers	Scholarships	Other Expenses	Ending Balance
93482 - Student Counselor's Association Fund	51	-	-	-	-	-	-	51
93483 - Student Government Association Fund	249	4,997	-	-	8	-	(2,794)	2,460
93486 - Technology Challenge Educational Initiative Fund	2,149	-	1,500	-	-	-	(527)	3,121
93490 - ULM Therapeutic Riding Program Fund	6,136	-	-	-	-	-	-	6,136
93492 - Thermogenic Imaging Fund	2,466	-	-	-	-	-	-	2,466
93510 - Toxicology Professional Development Program Fund	2,684	-	-	-	-	-	-	2,684
93514 - Dr. Mehendale's Toxicology Research Fund	33	-	-	-	-	-	-	33
93517 - Toxicology Internship Fund	197	-	-	-	-	-	-	197
93518 - Turtle Research Fund	17	-	1,500	-	-	-	(444)	1,074
93520 - University Advancement Fund	2,469	-	-	-	-	-	(492)	1,976
93524 - University Park Fund	37,650	-	-	-	-	-	(37,595)	55
93526 - University Library Committee Acquisition Fund	8,483	-	130	-	-	-	(6,556)	2,056
93527 - Leo Walsworth Memorial	3,217	-	-	-	-	-	-	3,217
93530 - Museum of Natural History - Zoology Fund	701	-	-	-	-	-	-	701
93550 - University Quad / Library Plaza Fund	12,314	-	-	-	-	-	-	12,314
93560 - Unmanned Aircraft Systems Fund	143	-	5,000	-	250	-	(393)	5,000
93600 - School of Visual and Performing Arts Fund	5,211	-	3,628	9,402	-	-	(7,405)	10,837
93750 - Jim Shipp Memorial Pavilion	6,279	-	-	-	-	-	-	6,279
93752 - ULM Wakeboard Team Fund	100	-	-	-	-	-	-	100
93758 - Clarke M. Williams Student Success Center Fund	118,903	-	-	-	-	-	-	118,903
93760 - Women's History Month Fund	18	-	-	-	-	-	-	18
93761 - Foundation for Alzheimer's Research/Kaddoumi	-	-	50,482	-	-	-	-	50,482
93762 - School of Pharmacy MTM/JMZ	-	6,760	-	-	-	-	(470)	6,290
<b>Total</b>	<b>\$ 4,824,985</b>	<b>\$ 204,536</b>	<b>\$ 921,730</b>	<b>\$ (2,285)</b>	<b>\$ (2,141,709)</b>	<b>\$ (10,221)</b>	<b>\$ (923,248)</b>	<b>\$ 2,873,788</b>

The University of Louisiana at Monroe Foundation  
 Supplemental Audit Schedule - Annual Scholarships  
 For the Year Ending June 30, 2014

Schedule 6

	Beginning Balance	Revenues	Contributions Received	Pledge Activity	Transfers	Scholarships	Other Expenses	Ending Balance
95019 - Billy B. Abraugh Scholarship	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	5,000
95020 - ABWA - Cotton Country Chapter	50	-	-	-	-	-	-	50
95055 - ABWA - Ouachita Heritage Chapter	500	-	-	-	-	-	-	500
95207 - College of Arts & Sciences Scholarship Fund	33,940	-	-	(40)	-	-	-	33,900
95213 - AVID - Louisiana Annual Scholarship	100	-	-	-	-	-	-	100
95229 - Ron Berry - Business Administration Scholarship	50	-	-	-	-	-	-	50
95232 - Beta Delta Chap. of Lambda Tau Nat. Med. Tech. Honor Soc Sch	100	-	-	-	-	-	-	100
95233 - The Beta Gamma Sigma Scholarship in Business Administration	1,000	-	500	-	-	(1,000)	-	500
95265 - Bayou Kennel Club, Inc. Scholarship	1,050	-	-	-	-	(500)	-	450
95266 - William R. "Billy" and Catherine Boles Memorial Fund	9,209	-	-	-	-	-	-	9,209
95287 - College of Business Administration Scholarship Fund	1,250	-	-	-	-	-	-	1,250
95288 - Jon. G. Camp Memorial Scholarship	3,601	-	-	-	-	-	-	3,601
95289 - Dr. Bob N. Cage LA Educational Consortium (LEC) Scholarship	1,440	-	-	-	-	-	-	1,440
95295 - Lt. Colonel Derwood Cann, Jr. ROTC Scholarship Fund	1,125	-	-	-	-	-	-	1,125
95306 - Joseph Samuel Carso Student Award	-	-	500	-	-	-	(500)	-
95320 - CenturyLink Scholarship	-	-	6,000	-	-	(5,250)	-	750
95349 - COHS Medical Laboratory Sciences Scholarship Fund	3,000	-	-	-	-	-	-	3,000
95350 - CIAF - Central Louisiana Chapter	50	-	-	-	-	-	-	50
95360 - CIAF - Lafayette Chapter	250	-	-	-	-	-	-	250
95362 - Medical Laboratory Science Society Mark Jones Memorial Schol	95	-	-	-	-	-	-	95
95363 - Computer Information Systems Scholarship Fund	655	-	-	-	-	-	-	655
95364 - College of Pharmacy Hurricane Scholarship	1,550	-	-	-	-	-	-	1,550
95365 - Con-Trux Construction Scholarship	1,000	-	-	-	-	-	-	1,000
95376 - CVS Caremark Scholarship	6,000	-	2,000	-	-	-	-	8,000
95392 - B. J. Crowley Memorial Scholarship Fund	38	-	-	-	-	-	-	38
95395 - Dallas / Ft. Worth Alumni Chapter Scholarship Fund	163	-	-	-	-	-	-	163
95421 - Dr. Billy Daniel Memorial Scholarship	650	-	-	-	-	-	-	650
95431 - Merrill David Pharmacy Student Scholarship Fund	1,465	-	-	-	-	-	-	1,465
95433 - Dr. Edward Deokhard Memorial Scholarship Fund	49	-	-	-	-	-	-	49
95435 - Roger Di Giulian Memorial Scholarship	1,355	-	-	-	-	(850)	-	505
95440 - Desk & Derrick Club - Shreveport Chapter	1,000	-	-	-	-	-	-	1,000
95511 - De Nova Book Club Scholarship	-	-	400	-	-	-	-	400
95512 - Dental Hygiene Scholarship Fund	2,988	-	-	-	-	-	-	2,988
95513 - Farmers Grain Terminal Scholarship	2,500	-	2,500	-	-	-	-	5,000
95585 - College of Education & Human Development Scholarship/Award	296	-	4	-	-	-	-	300
95588 - Financial Services Scholarship Fund	6,000	-	-	-	-	-	-	6,000
95595 - Farmerville Lions Club Scholarship	500	-	-	-	-	-	(500)	-
95597 - R. D. Farr Memorial Fund	4,073	-	600	-	-	-	-	4,673
95600 - Roger Vernon Foss Memorial Music Education Scholarship	6,995	-	-	-	-	-	-	6,995
95615 - Franklin Parish Teacher Education Scholarship	1,000	-	-	-	-	-	-	1,000
95616 - Frey Family Spirit Scholarship	-	-	300	-	-	-	-	300
95620 - Fidelis Gamma Chapter of Alpha Delta Kappa Scholartship	30	-	-	-	-	-	-	30
95670 - Grand Council Chapter Masonic Fnd of LA Scholarship-Nursing	950	-	750	-	-	(850)	-	850
95675 - Gerontology Faculty Scholarship	11	-	-	-	-	-	-	11
95676 - ULM General Scholarship Fund	71,040	-	11,100	-	34,520	(1,750)	-	114,910
95686 - College of Health Sciences Scholarship Fund	28,921	-	-	-	-	-	-	28,921
95687 - The Amanda Hernandez Spirit of OT Scholarship	151	-	-	-	-	-	-	151
95689 - Dr. Robert Haacker Memorial Award/Scholarship in Gerontology	400	-	-	-	-	-	-	400

The University of Louisiana at Monroe Foundation  
 Supplemental Audit Schedule - Annual Scholarships  
 For the Year Ending June 30, 2014

Schedule 6

	Beginning Balance	Revenues	Contributions Received	Pledge Activity	Transfers	Scholarships	Other Expenses	Ending Balance
95690 - Gulf Strauss - Strauss	3,243	-	-	-	-	(1,518)	-	1,725
95694 - Fanny Halbert Foundation Scholarship	405	-	-	-	-	-	-	405
95700 - Insurance Professionals of Northeast Louisiana	600	-	600	-	-	(1,140)	-	60
95709 - JDE SOCM Senior Scholarship	-	-	1,500	-	-	-	-	1,500
95714 - Dr. Alex John Jr. Scholarship	1,700	-	-	-	-	-	-	1,700
95715 - Dr. H. P. Jones History Scholarship Fund	2,151	-	-	-	-	-	-	2,151
95755 - David Lambard Scholarship	25	-	-	-	-	-	-	25
95756 - La Ruta de Itzimna' Scholarship for Spanish	496	-	-	-	-	-	-	496
95759 - Dr. Wallace Greg Leader Memorial Scholarship	1,885	-	-	-	-	-	-	1,885
95765 - Hary Lemert High Twelve Award	875	-	5,000	-	-	(3,000)	-	2,875
95813 - LA Federation of Music Clubs - Monroe District	1,500	-	-	-	-	-	-	1,500
95815 - Louisiana Wholesale Drug Co., Inc. Pharmacy Scholarship	-	-	90,000	-	-	(105,000)	-	(15,000)
95847 - Martin Foundation Scholarship	-	-	15,000	-	-	(15,000)	-	-
95848 - Paul Martin Memorial Scholarship	2,380	-	-	-	-	-	-	2,380
95852 - The Matador Club of Monroe Scholarship	1,000	-	-	-	-	-	-	1,000
95860 - Lea Joyner Memorial "A Life for a Life" Scholarship	50	-	-	-	-	-	-	50
95872 - Monroe Symphony League String Scholarship	2,500	-	700	-	-	(600)	-	2,500
95875 - The Kelly Mathematical Merit Scholarship	1,463	-	-	-	-	-	-	1,463
95876 - Ernest and Jane Moran Music Education Scholarship	2,943	-	1,620	-	-	-	-	4,563
95890 - Morehouse Parish Medical Society Auxiliary Scholarship	500	-	-	-	-	-	-	500
95910 - Mac McClung Choral Award	850	-	-	-	-	(150)	-	700
95971 - Frank Morgan Jr. Scholarship	12	-	-	-	-	-	-	12
95972 - George Moses Speech and Hearing Scholarship	500	-	-	-	-	500	-	1,000
95973 - George Moses Speech & Hearing Graduate Scholarship	750	-	-	-	-	500	-	1,250
95975 - NACDS Foundation Pharmacy Partners Scholarship	1,000	-	-	-	-	(1,000)	-	-
96062 - Northeast LA Society for Human Resource Management Schol.	2,850	-	1,000	-	-	(1,000)	-	2,850
96066 - Non-Recurring Scholarship	4,025	-	-	-	-	(275)	-	3,750
96101 - James A. Nee Recruiting Scholarship	50	-	-	-	-	-	-	50
96105 - The Lauren Savoy Ofinde Award Fund	17,479	-	1,100	(100)	-	-	(1,000)	17,479
96135 - Drucilla Pate Memorial CIS Scholarship Fund	524	-	-	-	-	-	-	524
96137 - College of Pharmacy Scholarship Fund	9,525	-	-	-	-	-	-	9,525
96145 - Stephanie Pepper Memorial Scholarship in Gerontology	400	-	-	-	-	-	-	400
96146 - President's Office Scholarship Fund	19,583	-	5,417	-	-	-	-	25,000
96147 - Mary Nell Sens Memorial Fund	175	-	-	-	-	-	-	175
96164 - Reinhaus Foundation Scholarship	500	-	-	-	-	-	-	500
96167 - Rebel Lunch Bunch Scholarship	-	-	4,698	-	-	-	-	4,698
96250 - St. Francis Medical Center Auxiliary Nursing Scholarship	-	-	1,000	-	-	-	-	1,000
96265 - The Scott Scholars Scholarship	-	-	12,000	-	-	-	-	12,000
96270 - Social Work Program Award of Excellence	3	-	-	-	-	-	-	3
96282 - Sigma Delta Pi Scholarship	1,060	-	-	-	-	-	-	1,060
96290 - ULM Special Education Department Scholarship	2,441	-	-	-	-	-	-	2,441
96295 - Student Success Initiative Fund	3,000	-	-	-	-	-	-	3,000
96299 - Summer School Scholarship Fund	50,681	-	13,640	(1,075)	-	-	-	63,246
96325 - Edric Thomas Award of Courage	7,200	-	-	-	-	-	-	7,200
96328 - President's Top Hawk's Fund	59,282	10,538	95,500	29,896	-	(13,200)	(29,588)	152,428
96340 - Tri-District Boys Club Scholarship Fund	300	-	-	-	-	-	-	300
96355 - Uniforms For You Scholarship	1,000	-	-	-	-	(1,000)	-	-
96365 - Walgreen's Diversity Scholarship Fund	1,000	-	3,000	-	-	-	-	4,000

**The University of Louisiana at Monroe Foundation  
Supplemental Audit Schedule - Annual Scholarships  
For the Year Ending June 30, 2014**

Schedule 6

	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Contributions Received</u>	<u>Pledge Activity</u>	<u>Transfers</u>	<u>Scholarships</u>	<u>Other Expenses</u>	<u>Ending Balance</u>
96408 - Dewey Fredrick Weaver, Sr. Scholarship	-	-	5,000	-	-	-	-	5,000
96430 - Lettie P. Whitehead Scholarship	116,000	-	116,000	(2,621)	(119,251)	-	-	110,128
96431 - Lettie Pate Whitehead Scholarship in Pharmacy	4,251	-	-	-	39,750	(35,500)	-	8,501
96432 - Lettie Pate Whitehead Scholarship in Health Sciences	-	-	-	-	79,501	(42,750)	-	36,751
96450 - Harold and Sharon Williamson Scholarship Fund	519	-	-	-	-	-	-	519
96470 - Winn Parish Scholarship Fund	-	-	7,000	-	-	(7,000)	-	-
<b>Total</b>	<u>\$ 525,268</u>	<u>\$ 10,538</u>	<u>\$ 409,428</u>	<u>\$ 26,060</u>	<u>\$ 34,520</u>	<u>\$ (237,433)</u>	<u>\$ (31,588)</u>	<u>\$ 736,793</u>

**The University of Louisiana at Monroe Foundation**  
**Analysis of Temporarily Restricted Funds - Loans - Fair Market Value Basis**  
**For the Year Ending June 30, 2014**

Schedule 7

	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Contributions Received</u>	<u>Pledge Activity</u>	<u>Transfers</u>	<u>Scholarships</u>	<u>Other Expenses</u>	<u>Ending Balance</u>
97010 - College of Pharmacy Student Emergency Loan Fund	\$ 42,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,521
97020 - Ireland Emergency Loan Fund	936	-	-	-	-	-	-	936
97030 - Louisiana Rexall Loan Fund	2,192	-	-	-	-	-	-	2,192
97040 - North Monroe Community Hospital Loan Fund	3,571	-	-	-	-	-	-	3,571
97045 - Northeast Louisiana Critical Care Association Loan Fund	911	-	-	-	-	-	-	911
97050 - Medical Tech Rev Loan Fund	851	-	-	-	-	-	-	851
<b>TOTAL GRANT AND LOAN FUNDS</b>	<u>\$ 50,982</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,982</u>

**UNIVERSITY OF LOUISIANA AT MONROE FOUNDATION  
UNIVERSITY OF LOUISIANA AT MONROE**

**Agreed-Upon Procedures - Affiliation Agreement  
For the Year Ended June 30, 2014**

# HUFFMAN & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)  
CERTIFIED PUBLIC ACCOUNTANTS

Francis I. Huffman, CPA  
David Ray Soignier, CPA, MBA, CGMA

John Herman, CPA  
Lynn Andries, CPA, CGMA  
Esther Atteberry, CPA  
Lori Woodard, MBA, CPA, CGMA, CITP  
Fernando Cordova, CPA

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES RELATED TO AFFILIATION AGREEMENT

**University of Louisiana at  
Monroe Foundation  
700 University Ave.  
Monroe, Louisiana**

**University of Louisiana at Monroe  
700 University Ave.  
Monroe, Louisiana**

We have performed the procedures enumerated below, which were agreed to by the University of Louisiana at Monroe Foundation (the Foundation) and the University of Louisiana at Monroe (the University), and the University of Louisiana System, solely to assist you in evaluating compliance with the University of Louisiana System *Policy on University Foundations and Other Affiliate Organizations* (the Policy) for the year ended June 30, 2014. The Foundation is responsible for ensuring compliance with the Policy. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

Verify the Foundation did not make loans to or allocate any net earnings or assets to the benefit of its directors, officers or other private persons and that any payments made to these persons were for reasonable compensation for services rendered or reimbursement for reasonable travel expenses.

*No exceptions noted as a result of the above procedure.*

Verify that the Foundation made no political contributions nor reimbursed any employee for politically-related expenses that would violate IRS guidelines for 501(c)(3) organizations.

*No exceptions noted as a result of the above procedure.*

**University of Louisiana at Monroe Foundation**  
**University of Louisiana at Monroe**  
**Agreed Upon Procedures Affiliate Organizations**

Verify the Foundation preserved, in accordance with donor intent, the principal of any endowments, and disbursements from the expendable portion of those funds were made in compliance with donor intent and to eligible participants for eligible purposes.

*There was one exception noted where the Foundation paid a computer science professorship from a music professorship's funds.*

Verify donations are properly recorded in the accounting records in accordance with donor intent.

*No exceptions noted as a result of the above procedure.*

Verify the Foundation did not deposit or hold public funds at any time during the year ended June 30, 2014 except for 1) Endowed Chair, Endowed Professorship and Endowed Scholarship Program funds held in accordance with a Funds Management Agreement or 2) project funds held in accordance with a cooperative endeavor agreement.

*No exceptions noted as a result of the above procedure.*

Verify all contracts between the Foundation and any member of its Board of Trustees, any member of the UL System Board of Supervisors, any UL System Employee or any University employee have been individually disclosed in the notes to the financial statements, regardless of the significance of the contract payments to total Foundation expenses. The applicable Related Parties note includes the names of the parties to the contract, the services provided, the amount paid as of the date of the financial statements, and the maximum amount of the contract.

*No exceptions noted as a result of the above procedure.*

Verify that the funds for supplemental compensation and/or benefits for a UL System or University employee were paid to the System Office or University for disbursement to the employee; no supplemental payments were made directly to an employee unless specifically approved by the Board Office or University.

*No exceptions noted as a result of the above procedure.*

Verify that on a quarterly basis the Foundation reported to the University all single payments of \$1,000 or more made to or on behalf of any individual university employee.

**University of Louisiana at Monroe Foundation  
University of Louisiana at Monroe  
Agreed Upon Procedures Affiliate Organizations**

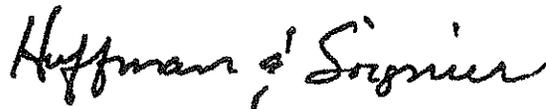
*There were 5 exceptions of payments to University employees that were not submitted to the University.*

Verify a sample of disbursements less than \$1,000 made to or on behalf of University employees has been reviewed for compliance with the policies contained in the Affiliation Agreement, *Affiliate Funding and Administration* Section 4.

*No exceptions noted as a result of the above procedure.*

We were not engaged to, and did not perform, an examination, the objective of which would be the expression of an opinion on the specified elements. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the University of Louisiana at Monroe Foundation, the University of Louisiana at Monroe and the University of Louisiana System and is not intended to be and should not be used by anyone other than these specified parties.



(A Professional Accounting Corporation)

December 18, 2014